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1980 INDIVIDUAL INCOME TAX

ANNUAL STATISTICAL REPORT

RETURNS FILED IN 1981

Compiled by

STATE OF IOWA

DEPARTMENT OF REVENUE

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INTRODUCTION

This report presents information obtained from 1980 Iowa Individual Income Tax returns filed during 1981. The report retains the same format as last year, with no substantive law changes. The report by major section is as follows: a presentation of the income tax laws applicable to 1980 income; an examination of the individual income tax abatements granted in 1980 by the Director of Revenue; a review of the usage of the political checkoff; a description of the school district surtax program; a summary of income, credit and deduction information obtained from 1980 returns; and a detailed statistical appendix.

Individual Income Tax Law Changes For 1980 Tax Year

Personal and Dependent Credits

Personal, additional and dependent tax credits are scheduled to increase by $1 per year for five years. In 1980, the second year of this change, the personal and additional tax credits increased to $17 and the dependent tax credit increased to $12. (Married joint and head of household credits were increased to $34.)

Highlights of Individual Income Tax Law - 1980 Tax Year

Iowa residents who were required to file a 1980 Federal Income Tax Return or who had an adjusted gross income of $4,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependant on another person's return, were required to file a 1980 Iowa Income Tax Return. Also required to file were nonresidents who derived $4,000 or more of income from Iowa sources and who were required to file a 1980 Federal Income Tax Return. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed three thousand dollars except for husband and wife filing separately as a single filer in which case each one is limited to a standard deduction of twelve hundred dollars.

   b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes, plus qualifying adoption expenses that exceeded three percent of the taxpayer's net income, and plus up to one hundred dollars (two hundred dollars if married filing jointly) of the amount donated to any political party.

The use of the above deductions was subject to the following restrictions:

1. Married persons filing separately must both use the standard deduction if either elects to use it.
2. Nonresidents using itemized deductions are allowed to deduct only those itemized deductions fairly and equitably allocable to Iowa.

Taxable income reported on 1980 Iowa returns was subject to the following rates:

Rate		Rate	
0.50%	from $ 0 through $ 1,023	8.00%	from $15,345 through $20,460
1.25%	from $ 1,023 through $ 2,046	9.00%	from $20,460 through $25,575
2.75%	from $ 2,046 through $ 3,069	10.00%	from $25,575 through $30,690
3.50%	from $ 3,069 through $ 4,092	11.00%	from $30,690 through $40,920
5.00%	from $ 4,092 through $ 7,161	12.00%	from $40,920 through $76,725
6.00%	from $ 7,161 through $ 9,207	13.00%	over $76,725
7.00%	from $ 9,207 through $15,345		

The following credits against computed tax were allowed:

1. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed in an amount which could not exceed what the Iowa tax would have been on such income.

2. A seventeen dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional seventeen dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of seventeen dollars.

3. A taxpayer was allowed a twelve dollar credit for each dependent.

4. A credit for child care expenses was allowed, up to five percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of one hundred dollars for one eligible child or two hundred dollars for more than one eligible child was provided.

INCOME TAX ABATEMENT

The 65th General Assembly enacted legislation, effective July 1, 1974, giving the Director of Revenue the power "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed". Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1981.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1981 THROUGH DECEMBER 31, 1981

Reason for Abatement	Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
1. Taxpayer filed returns not previously filed or filed amended returns.	268	$106,011.29	$28,149.10	$25,718.60	$159,878.99
2. Taxpayer provided supplemental information which verified amounts claimed on the return.	60	12,788.89	2,428.74	2,195.45	17,413.08
3. Taxpayer provided either an out-of-state return verifying non-Iowa residency or information verifying a claimed out-of-state credit.	15	3,670.65	727.25	1,372.50	5,770.40
4. Taxpayer's liability was revised as a result of a federal audit.	17	5,308.83	973.05	5,020.10	11,301.98
5. Remittance submitted, but not received.	83	---	---	4,083.85	4,083.85
6. Miscellaneous	0	---	---	---	---
TOTAL	443	$127,779.66	$32,278.14	$38,390.50	$198,448.30

INCOME TAX POLITICAL CHECKOFF

Beginning with 1973 tax returns filed in 1974, individuals were allowed to designate one dollar of state funds to be given to qualifying political parties. Beginning with tax year 1979, a taxpayer could choose to have one dollar divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liability, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

Participation rate is defined as the percentage of eligible taxpayers using the checkoff. For tax year 1980 returns which are filed in calendar year 1981, this is equal to 242,161 (number of individuals using the checkoff) divided by 1,457,081 (number of eligibles) for a participation rate of 16.62 percent. This compares to a rate of 15.76 percent for tax year 1979 returns filed in calendar year 1980 and 15.17 percent for tax year 1978 returns filed in calendar year 1979.

The number of participants listed in this report is 62 less than the number actually certified by the Department due to the utilization in the statistical system of returns which were treated as amended returns during the certification process. Because both spouses filing a married joint return may use the checkoff, the analysis of the checkoff must take into account total taxpayers rather than total returns. The following table presents by filing status the number of eligible filers, the number who participated in the checkoff and the breakdown according to filers who designated a contribution to the Republican party, to the Democratic party, or who designated the checkoff to be split between the two parties. More detailed information on the use of the checkoff is shown on Tables 34 and 35 of the Statistical Appendix.

INCOME TAX CHECKOFF BY FILING STATUS AND ADJUSTED GROSS INCOME

Filing Status	Number of Filers	1980 Tax Year Returns Eligibles Number	Eligibles Percent	Participants Number	Participants Percent	Political Party Democrats	Political Party Republicans	Political Party Split	Participation Rate
Single Head of Household and Surviving Spouse	507,202	330,480	22.68%	57,979	23.94%	19,216	19,402	19,361	17.54%
Married Joint	606,206	471,591	32.37%	84,947	35.08%	26,487	34,363	24,097	18.01%
Married Separate	749,217	655,010	44.95%	99,235	40.98%	32,868	39,107	27,260	15.15%
TOTAL	1,862,625	1,457,081	100.00%	242,161	100.00%	78,571	92,872	70,718	16.62%

SCHOOL DISTRICT SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. This surtax is a feature of the School Foundation Program under which per pupil state aid to schools is provided. The school district income surtax is part of the enrichment program by which school boards may raise an additional five percent of the state cost per pupil multiplied by the adjusted enrollment in the school district. However, the additional enrichment amount may be used only for educational research, curriculum maintenance or development, or innovative programs.

For tax year 1980, the surtax could not exceed 20 percent of Iowa state income tax liability and may only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value. Each school district's surtax is determined by the State Comptroller, who establishes the rate of surtax and the property tax enrichment levy necessary to achieve a certain amount of revenue as approved by the voters in the school district.

For tax year 1980, twenty-seven school districts imposed a surtax with the percentage and amount of surtax as follows. This surtax was in addition to $8.1 million in state income tax liability paid by residents of these school districts for the 1980 tax year.

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Alden	10.50%	$ 51,734.41	Lakota	3.50%	$ 7,583.96
Buffalo Center	10.00%	46,899.86	Lincoln Central	4.00%	12,302.30
Burt	10.00%	24,833.99	Lohrville	4.50%	10,568.28
Cal	3.00%	14,471.60	Lytton	8.00%	18,972.11
Clearfield	7.75%	11,008.78	Meservey-Thornton	3.75%	13,928.73
Collins	9.50%	20,360.72	Northeast Hamilton	3.75%	17,081.12
Corwith-Wesley	3.75%	14,555.52	Sioux Valley	4.00%	10,067.82
Diagonal	14.75%	11,299.11	Steamboat Rock	5.50%	8,705.47
Dumont	5.00%	13,908.06	Stratford	6.00%	17,365.48
Gilmore City-Bradgate	5.00%	15,293.31	Thompson	9.50%	22,059.31
Goldfield	3.75%	10,921.10	Titonka	4.50%	15,436.17
Havelock-Plover	4.25%	6,787.74	Wellsburg	8.25%	52,036.11
Kanawha	3.25%	11,811.71	Woden-Crystal Lake	4.50%	10,560.42
Klemme	4.00%	9,659.21	TOTAL		$480,212.40

For tax year 1981, thirty-one school districts are participating in the additional enrichment program levying surtaxes ranging from 3.50 percent to 17.00 percent.

STATISTICAL SUMMARY
IOWA INDIVIDUAL INCOME TAX RETURNS
1980 TAX YEAR

For the 1980 tax year, a total of 1,559,522 returns were filed. This is a decrease of 12,092 returns over the previous year, and a percentage decrease of .77 percent from 1979. This is the first decline in the number of filers since 1970.

RETURNS BY FILING STATUS

	Number of Returns			Percentage Change	
Filing Status	1980	1979	1978	1979 to 1980	1978 to 1979
Single Head of Household and Surviving Spouse	507,202	522,191	507,522	- 2.87%	+ 2.89%
Married Joint	303,103	318,608	315,862	- 4.87%	+ .87%
Married Separate	749,217	730,815	742,379	+ 2.52%	- 1.56%
TOTAL	1,559,522	1,571,614	1,565,763	- .77%	+ .37%

COMPUTED TAX BY FILING STATUS

	Computed Tax			Percentage Change	
Filing Status	1980	1979	1978	1979 to 1980	1978 to 1979
Single Head of Household and Surviving Spouse	$120,873,464.13	$103,659,544.48	$ 93,420,520.27	+ 16.61%	+ 10.96%
Married Joint	181,978,467.33	180,945,261.00	174,270,253.26	+ 0.57%	+ 3.83%
Married Separate	327,661,806.55	287,196,802.28	277,845,320.50	+ 14.09%	+ 3.37%
TOTAL	$630,513,738.01	$571,801,607.76	$545,536,094.03	+ 10.27%	+ 4.81%

Tax collections from all filing statuses increased over the amount for 1979. Collections from single and head of household filers increased the most at 16.61 percent, while married separate collections were up nearly as much at 14.09 percent. Collections from married joint filers rose by less than one percent, giving an overall percentage rise of 10.27 percent, compared to a percentage rise of 4.81 percent last year. Overall, tax collections rose from $571.8 million to $630.5 million.

RETURNS BY ADJUSTED GROSS INCOME

The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 adjusted gross income comprised 27.44 percent of all returns, 5.56 percent of income, and .48 percent of the tax paid. In comparison, filers with income over $20,000 a year filed 19.02 percent of all returns, had 46.89 percent of all income, and paid 61.74 percent of the total tax. A comparison of the distribution with that of last year shows that the percentage of returns, income and tax shifted toward the higher brackets.

ADJUSTED GROSS INCOME SUMMARY

Adjusted Gross Income	Returns		Adjusted Gross Income		Tax Paid	
	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 $ 5,000	427,869	27.44%	$ 1,110.0	5.56%	$ 3.1	.48%
$ 5,000 - $10,000	366,045	23.47%	2,706.3	13.55%	44.9	7.13%
$10,000 - $20,000	468,998	30.07%	6,790.3	34.00%	193.3	30.65%
$20,000 and Over	296,610	19.02%	9,363.8	46.89%	389.2	61.74%
TOTAL	1,559,522	100.00%	$19,970.4	100.00%	$ 630.5	100.00%

RETURNS BY TAXABLE INCOME BRACKETS

Tables 27 through 34 of the Statistical Appendix display by bracket the amount of taxable income reported by filers with a particular adjusted gross income. Net taxable income is equal to adjusted gross income less federal tax payments, plus any federal tax refund received and less either a standard or itemized deduction. Considering this relationship, net taxable income is usually less than adjusted gross income. However, this is not always the case. For 1980, there were 560 returns in which the net income was in a higher income bracket than the gross income. There were also 466,885 returns in which the net taxable income was in a lower bracket than the adjusted gross income. The remaining 1,092,077 returns have net taxable income and adjusted gross income in the same bracket range. The table on the next page shows the total returns in each bracket by adjusted gross income and by net taxable income.

Income Bracket	No. of Returns by Adjusted Gross Income	No. of Returns by Net Taxable Income
$ 0 - $ 5,000	427,869	573,970
$ 5,000 - $10,000	366,045	433,497
$10,000 - $25,000	600,521	496,382
$25,000 - $50,000	142,879	48,095
$50,000 +	22,208	7,578
TOTAL	1,559,522	1,559,522

COMPONENTS OF ADJUSTED GROSS INCOME

Adjusted gross income consists of the sum of wages and salaries plus other income minus adjustments to income. Other income is the net result of profit or losses from business, farming, partnerships, estates, plus interest income, pensions, and other non-wage sources of income. Adjustments to income, include disability income, moving expenses, and other nonbusiness expenses.

These components of income, as shown on the following table and on Table 35 in the Statistical Appendix, are subject to a degree of error. Some returns do not list the separate components of adjusted gross income, while certain returns have income figures reported on the wrong line of the return. For these reasons, this data has a lesser degree of reliability than other data in this report.

In analyzing the percentage mix of the components, the percentages were computed so that the wages and salaries plus other income equal more than 100 percent, with adjustments to income subtracted from the income total to arrive at 100 percent.

The brackets below $10,000 AGI and above $20,000 AGI all show about 70 percent wage income and 30 percent other income. However, the returns between $10,000 and $20,000 income show over 80 percent of income from wage sources and 20 percent from other income.

COMPONENTS OF INCOME BY ADJUSTED GROSS INCOME*
(Millions of Dollars)

Adjusted Gross Income	Number of Returns	Wages and Salaries	Percent of AGI	Other Income	Percent of AGI	Adjustments to Income	Percent of AGI
$ 0 - $ 5,000	427,869	$ 822.7	71.33%	$ 372.5	32.30%	$ 41.9	3.63%
$ 5,000 - $10,000	366,045	1,943.3	71.81%	813.4	30.05%	50.4	1.86%
$10,000 - $20,000	468,998	5,489.3	80.84%	1,399.8	20.62%	98.9	1.44%
$20,000 and Over	296,610	6,539.8	69.84%	2,973.5	31.76%	149.5	1.60%
TOTAL	1,559,522	$14,795.3	73.93%	$5,559.2	27.77%	$340.7	1.70%

*The summation of total wages and salaries, other income and adjustments to income does not equal the total adjusted gross income reported elsewhere due to the consideration of negative adjusted gross incomes as being equal to zero.

USE OF STANDARD AND ITEMIZED DEDUCTIONS

For 1980 returns, the past trend toward more use of itemized deductions was resumed after a one year reversal. In 1979 the standard deduction was increased from 10 percent to 15 percent and the maximum deduction was changed from $1,000 for all except married separate filers to $3,000 for married joint and head of household or $1,200 for married separate and single filers. This law change caused a decline in the number of itemized filers by 22.97 percent and an increase in the number of standard deduction filers by 26.71 percent.

However, for 1980, because no law change was enacted, plus the effects of inflation, the number of standard deduction filers fell by 4 percent, while the number of itemized filers rose by 4 percent. By income bracket, the number of itemized and standard deduction filers fluctuated greatly. The number of returns in the $20,000 and over bracket rose by 15 percent for standard filers and 21 percent for itemized filers. On the other hand, the number of filers below $5,000 income fell by 9 percent for standard filers, and fell by 5 percent for itemized filers.

COMPARISON OF STANDARD AND ITEMIZED DEDUCTIONS BY AGI
1978 - 1980

STANDARD DEDUCTION FILERS

Adjusted Gross Income	Number of Filers 1980	1979	1978	Percentage Change 1979 to 1980	1978 to 1979
$ 0 - $ 5,000	327,221	360,319	345,238	- 9.19%	+ 4.37%
$ 5,000 - $10,000	230,369	244,896	201,938	- 5.93%	+ 21.27%
$10,000 - $20,000	242,493	245,856	157,900	- 1.37%	+ 55.70
$20,000 and Over	93,533	81,215	30,689	+ 15.17%	+164.64%
TOTAL	893,616	932,286	735,765	- 4.15%	+ 26.71%

ITEMIZED DEDUCTION FILERS

Adjusted Gross Income	Number of Filers 1980	1979	1978	Percentage Change 1979 to 1980	1978 to 1979
$ 0 - $ 5,000	100,646	105,743	167,056	- 4.82%	-36.70%
$ 5,000 - $10,000	135,676	135,006	184,923	.50%	-26.99%
$10,000 - $20,000	226,505	230,879	306,987	- 1.89%	-24.79%
$20,000 and Over	203,077	167,700	171,032	21.10%	- 1.95%
TOTAL	665,906	639,328	829,998	4.16%	-22.97%

NON REFUNDABLE CREDITS CLAIMED

Three types of nonrefundable credits may be claimed by the taxpayer. These are the child care credit, personal and dependent credits, and out-of-state credit. A nonrefundable credit is one that will reduce tax liability to zero, but not below.

Child Care Credit

In a change that occurred effective with the 1977 tax law, child care credits were allowed as a credit from tax rather than as a deduction from income. As shown in the comparison below, the amount of credit claimed in 1980 was almost 11 percent greater than that in 1979. No distinct changes are to be noted either by business class or by filing type.

CHILD CARE CREDIT BY FILING STATUS AND TYPE OF DEDUCTION

Filing Status	Standard Deduction 1980	Standard Deduction 1979	Itemized Deduction 1980	Itemized Deduction 1979	Total 1980	Total 1979
Single or Head of Household	$244,261	$216,180	$ 131,032	$ 120,661	$ 375,293	$ 336,841
Married Joint	66,749	68,876	128,508	126,332	195,257	195,208
Married Separate	463,152	445,210	1,673,666	1,463,439	2,136,818	1,908,649
TOTAL	$774,162	$730,266	$1,933,206	$1,710,432	$2,707,368	$2,440,698

Personal and Dependent Credits Claimed

For the 1980 tax year, 2,145,359 personal credits were claimed, while there were 941,644 dependent credits which were claimed. The number of personal credits dropped by .77 percent, while the number of dependent credits claimed fell by 2.03 percent. Generally speaking, these changes reflect a decline in the number of tax filers, and a decline in the number of persons under 18 in the state.

Out-of-State Credits

For the 1980 tax year, a total of 42,046 returns were filed by nonresidents, indicating a tax liability of $11,005,635. In comparison to this, 28,826 Iowa residents filed returns with out-of-state credits for taxes paid to other states or foreign countries totaling $8,034,231.

METHODS OF PAYMENT

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.

Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes other than wages and salaries.

Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.

The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.

Refunds are those payments made by the state to return to filers the amount of collections received from withholding or estimated payments which are in excess of the filer's tax liability.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over two-thirds of all net tax liability.

METHODS OF PAYMENT
Tax Year 1980

	Amount	Percent of Tax Liability
Withholding	$493,279,917.23	78.23%
Estimated Payments	84,537,645.25	13.41%
Additional Payments	155,855,460.96	24.72%
Motor Fuel Credits	5,052,599.52	0.80%
Total Sources	$738,725,622.96	117.16%
Less Refunds	108,211,884.95	17.16%
Net Income Tax Liability	$630,513,738.01	100.00%

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
All Returns Tax Years 1979 and 1980

The table below compares the tax incidence by income brackets for 1979 and 1980 returns. Incidence rates have increased slightly since last year, from 3.05 percent overall to 3.16 percent. This change reflects the impact of inflation and higher incomes, since no law changes took place.

Adjusted Gross Income Brackets	1980			1979	
	Adjusted Gross Income	Tax	Incidence[1]	Tax	Incidence[1]
$ 1 - $ 2,999	$ 383,763,329	$ 114,112.72	.03%	$ 126,622.39	.03%
$ 3,000 - $ 3,999	323,289,414	987,930.48	.31%	1,103,555.31	.31%
$ 4,000 - $ 4,999	402,936,468	1,950,245.51	.48%	2,060,518.24	.48%
$ 5,000 - $ 5,999	438,341,393	4,742,077.13	1.08%	5,042,515.62	1.09%
$ 6,000 - $ 6,999	499,177,574	7,096,585.53	1.42%	7,588,638.60	1.43%
$ 7,000 - $ 7,999	554,875,010	9,269,471.22	1.67%	9,680,455.10	1.67%
$ 8,000 - $ 8,999	598,110,895	11,183,990.48	1.87%	11,272,468.77	1.86%
$ 9,000 - $ 9,999	615,754,211	12,656,093.88	2.06%	12,651,208.34	2.04%
$10,000 - $11,999	1,286,891,417	29,952,398.99	2.33%	30,570,487.33	2.32%
$12,000 - $13,999	1,360,924,635	36,069,426.12	2.65%	37,008,665.25	2.62%
$14,000 - $15,999	1,426,707,561	41,432,823.75	2.90%	41,145,150.08	2.87%
$16,000 - $17,999	1,382,053,723	42,626,824.59	3.08%	42,610,937.93	3.06%
$18,000 - $19,999	1,333,749,293	43,184,782.62	3.24%	42,729,904.43	3.22%
$20,000 - $24,999	2,930,144,526	101,943,070.64	3.48%	90,230,507.72	3.47%
$25,000 - $29,999	1,951,235,921	74,526,481.77	3.82%	58,316,682.25	3.84%
$30,000 - $39,999	1,808,118,642	76,586,181.37	4.24%	59,991,042.68	4.28%
$40,000 - $49,999	794,684,345	37,564,252.66	4.73%	31,753,489.19	4.81%
$50,000 - $74,999	831,613,462	42,584,962.20	5.12%	38,377,644.61	5.18%
$75,000 - $99,999	340,909,032	18,135,402.63	5.32%	16,856,605.74	5.32%
$100,000 and over	707,129,579	37,906,295.21	5.36%	32,682,170.61	5.36%
NO AGI	0	328.51	---	2,337.57	---
TOTAL	$19,970,410,430	$630,513,738.01	3.16%	$571,801,607.76	3.05%

[1] Incidence is the percentage of a tax filer's adjusted gross income paid in state income taxes.

STATISTICAL APPENDIX
INTRODUCTION

Statistical data for the tables in the appendix was obtained from returns during calendar year 1981 for the 1980 tax year. Information for the returns is presented by adjusted gross income bracket (Tables 1-9), by county (Tables 10-12), by type of payment (Tables 13-15), by filing status and deduction (Tables 16-23), by taxable income (Tables 24-31), by components of income (Table 32), and by credit (Table 33). Within these classifications, tables are further broken out into two groups:

1. Pay returns - returns in which tax due is greater than zero.

2. No pay returns - returns in which computed tax is zero.

Data by adjusted gross income bracket and county is also presented by three different filing status classes:

1. Single - includes unmarried persons who file Iowa returns and unmarried heads of households.

2. Married filing joint - represents total income of a husband and wife combined as one taxpayer.

3. Married filing separate - represents separation of income, deductions, and credits of married individuals who do not file a joint return. Both the husband and wife may file separately on the same return; however, each taxpayer is treated as a separate return for purposes of this report.

TABLE 01

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	223,648	$ 383,763,329	$ 316,347,290	278,542	31,559	$ 114,112.72
$ 3,000 - $ 3,999	92,485	$ 323,289,414	$ 258,339,279	124,791	17,097	$ 987,930.48
$ 4,000 - $ 4,999	89,607	$ 402,936,468	$ 318,967,849	128,363	20,742	$ 1,950,245.51
$ 5,000 - $ 5,999	79,841	$ 438,341,393	$ 325,838,011	113,708	21,860	$ 4,742,077.13
$ 6,000 - $ 6,999	76,842	$ 499,177,574	$ 368,620,269	107,760	23,464	$ 7,096,585.53
$ 7,000 - $ 7,999	74,064	$ 554,875,010	$ 407,191,222	101,927	25,640	$ 9,269,471.22
$ 8,000 - $ 8,999	70,430	$ 598,110,895	$ 437,108,268	95,680	27,048	$ 11,183,990.48
$ 9,000 - $ 9,999	64,868	$ 615,754,211	$ 449,491,048	87,083	27,647	$ 12,656,093.88
$ 10,000 - $ 11,999	117,222	$ 1,286,891,417	$ 938,514,877	157,126	58,985	$ 29,952,398.99
$ 12,000 - $ 13,999	104,809	$ 1,360,924,635	$ 991,096,384	139,629	66,031	$ 36,069,426.12
$ 14,000 - $ 15,999	95,254	$ 1,426,707,561	$ 1,033,015,288	127,224	72,127	$ 41,432,823.75
$ 16,000 - $ 17,999	81,428	$ 1,382,053,723	$ 991,478,781	110,099	72,478	$ 42,626,824.59
$ 18,000 - $ 19,999	70,285	$ 1,333,749,293	$ 951,199,740	96,357	71,358	$ 43,184,782.62
$ 20,000 - $ 21,999	61,019	$ 1,279,715,606	$ 908,306,070	85,157	69,974	$ 43,287,361.87
$ 22,000 - $ 24,999	70,504	$ 1,650,428,920	$ 1,163,260,909	100,546	87,593	$ 58,655,708.77
$ 25,000 - $ 29,999	71,679	$ 1,951,235,921	$ 1,368,456,661	105,496	97,255	$ 74,526,481.77
$ 30,000 - $ 34,999	34,850	$ 1,122,664,928	$ 782,157,138	53,199	47,724	$ 46,289,226.14
$ 35,000 - $ 39,999	18,396	$ 685,453,714	$ 475,313,122	28,501	25,193	$ 30,296,955.23
$ 40,000 - $ 49,999	17,954	$ 794,684,345	$ 542,131,590	28,232	23,884	$ 37,564,252.66
$ 50,000 - $ 74,999	13,974	$ 831,613,462	$ 542,668,088	21,832	18,423	$ 42,584,962.20
$ 75,000 - $ 99,999	3,989	$ 340,909,032	$ 206,589,918	6,074	5,579	$ 18,135,402.63
$100,000 AND OVER	4,245	$ 707,129,579	$ 371,154,285	6,394	5,845	$ 37,906,295.21
NO AGI	22,129	$ 0	$ 403,367	41,635	24,118	$ 328.51
TOTALS	1,559,522	$ 19,970,410,430	$ 14,147,649,454	2,145,355	941,644	$ 630,513,738.01

TABLE 02
TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	16,481	$ 43,504,183	$ 37,620,538	16,584	404	$ 114,112.72
$ 3,000 - $ 3,999	50,306	$ 176,394,757	$ 142,362,040	56,142	3,344	$ 987,930.48
$ 4,000 - $ 4,999	49,297	$ 221,432,909	$ 173,286,260	58,646	6,647	$ 1,950,245.51
$ 5,000 - $ 5,999	74,146	$ 407,296,099	$ 315,137,776	101,468	17,133	$ 4,742,077.13
$ 6,000 - $ 6,999	73,369	$ 476,727,926	$ 362,594,007	100,520	20,476	$ 7,096,585.53
$ 7,000 - $ 7,999	71,625	$ 536,683,575	$ 403,014,283	97,008	23,369	$ 9,269,471.22
$ 8,000 - $ 8,999	68,703	$ 583,459,285	$ 434,075,605	92,259	25,548	$ 11,183,990.48
$ 9,000 - $ 9,999	63,672	$ 604,416,101	$ 447,246,890	84,765	26,609	$ 12,656,093.88
$ 10,000 - $ 11,999	115,446	$ 1,267,541,105	$ 934,995,350	153,684	57,472	$ 29,952,398.99
$ 12,000 - $ 13,999	103,745	$ 1,347,160,130	$ 988,734,160	137,538	65,165	$ 36,069,426.12
$ 14,000 - $ 15,999	94,597	$ 1,416,903,652	$ 1,031,157,212	125,971	71,600	$ 41,432,823.75
$ 16,000 - $ 17,999	81,019	$ 1,375,146,094	$ 990,327,568	109,331	72,112	$ 42,626,824.59
$ 18,000 - $ 19,999	70,042	$ 1,329,147,036	$ 950,315,809	95,916	71,099	$ 43,184,782.62
$ 20,000 - $ 21,999	60,843	$ 1,276,027,549	$ 907,485,233	84,835	69,819	$ 43,287,361.87
$ 22,000 - $ 24,999	70,285	$ 1,645,299,078	$ 1,162,409,583	100,138	87,367	$ 58,655,708.77
$ 25,000 - $ 29,999	71,493	$ 1,946,159,669	$ 1,367,892,120	105,132	97,017	$ 74,526,481.77
$ 30,000 - $ 34,999	34,729	$ 1,118,763,651	$ 781,794,254	52,966	47,610	$ 46,289,226.14
$ 35,000 - $ 39,999	18,314	$ 682,396,306	$ 475,194,478	28,333	25,102	$ 30,296,955.23
$ 40,000 - $ 49,999	17,873	$ 791,090,143	$ 541,808,626	28,067	23,793	$ 37,564,252.66
$ 50,000 - $ 74,999	13,855	$ 824,491,585	$ 542,411,092	21,594	18,283	$ 42,584,962.20
$ 75,000 - $ 99,999	3,954	$ 337,936,653	$ 206,430,516	6,004	5,539	$ 18,135,402.63
$100,000 AND OVER	4,185	$ 696,319,013	$ 370,746,216	6,269	5,791	$ 37,906,295.21
NO AGI	8	$ 0	$ 27,166	8	4	$ 328.51
TOTALS	1,227,987	$ 19,104,296,499	$ 13,567,066,782	1,663,178	841,323	$ 630,513,738.01

TABLE 03
TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	207,167	$ 340,259,141	$ 278,726,752	261,958	31,155	$ .00
$ 3,000 - $ 3,999	42,179	$ 146,894,657	$ 115,977,239	68,649	13,753	$ .00
$ 4,000 - $ 4,999	40,310	$ 181,503,559	$ 145,681,589	69,717	14,095	$ .00
$ 5,000 - $ 5,999	5,695	$ 31,045,294	$ 10,700,235	12,240	4,747	$ .00
$ 6,000 - $ 6,999	3,473	$ 22,449,648	$ 6,026,262	7,240	2,988	$ .00
$ 7,000 - $ 7,999	2,439	$ 18,191,435	$ 4,176,939	4,919	2,271	$ .00
$ 8,000 - $ 8,999	1,727	$ 14,651,610	$ 3,032,663	3,421	1,500	$ .00
$ 9,000 - $ 9,999	1,196	$ 11,338,110	$ 2,244,158	2,318	1,038	$ .00
$ 10,000 - $ 11,999	1,776	$ 19,350,312	$ 3,519,527	3,442	1,513	$ .00
$ 12,000 - $ 13,999	1,064	$ 13,764,505	$ 2,362,224	2,091	846	$ .00
$ 14,000 - $ 15,999	657	$ 9,803,909	$ 1,858,076	1,253	527	$ .00
$ 16,000 - $ 17,999	409	$ 6,907,629	$ 1,151,213	768	366	$ .00
$ 18,000 - $ 19,999	243	$ 4,602,257	$ 883,931	441	259	$ .00
$ 20,000 - $ 21,999	176	$ 3,688,057	$ 820,837	322	155	$ .00
$ 22,000 - $ 24,999	219	$ 5,129,842	$ 851,326	408	226	$ .00
$ 25,000 - $ 29,999	186	$ 5,076,252	$ 564,541	364	238	$ .00
$ 30,000 - $ 34,999	121	$ 3,901,277	$ 362,884	233	114	$ .00
$ 35,000 - $ 39,999	82	$ 3,057,408	$ 118,644	148	91	$ .00
$ 40,000 - $ 49,999	81	$ 3,594,202	$ 322,964	165	91	$ .00
$ 50,000 - $ 74,999	119	$ 7,121,877	$ 256,996	238	140	$ .00
$ 75,000 - $ 99,999	35	$ 2,972,379	$ 159,402	70	40	$ .00
$100,000 AND OVER	67	$ 10,810,566	$ 408,069	125	54	$ .00
NO AGI	22,121	$ 0	$ 376,201	41,627	24,114	$ .00
TOTALS	331,535	$ 866,113,931	$ 580,582,672	482,177	100,321	$ .00

TABLE 04

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	439	$ 1,195,679	$ 1,008,643	439	0	$ 3,481.88
$ 3,000 - $ 3,999	15,803	$ 54,813,921	$ 44,401,672	15,886	49	$ 346,334.73
$ 4,000 - $ 4,999	10,495	$ 46,842,894	$ 37,238,277	10,818	192	$ 471,282.50
$ 5,000 - $ 5,999	30,024	$ 164,835,505	$ 128,749,846	38,733	3,672	$ 2,019,847.07
$ 6,000 - $ 6,999	28,821	$ 187,215,328	$ 143,805,769	36,975	4,047	$ 2,948,454.01
$ 7,000 - $ 7,999	27,120	$ 203,083,304	$ 153,909,956	34,732	4,437	$ 3,667,089.50
$ 8,000 - $ 8,999	25,128	$ 213,315,011	$ 159,995,229	32,259	4,606	$ 4,234,784.78
$ 9,000 - $ 9,999	22,760	$ 216,004,818	$ 161,446,151	29,139	4,575	$ 4,677,417.17
$ 10,000 - $ 11,999	38,766	$ 425,041,168	$ 317,222,843	49,270	8,257	$ 10,426,287.07
$ 12,000 - $ 13,999	31,291	$ 405,622,748	$ 301,681,455	39,841	7,493	$ 11,300,235.96
$ 14,000 - $ 15,999	25,265	$ 377,983,062	$ 278,590,924	32,094	6,489	$ 11,500,883.67
$ 16,000 - $ 17,999	18,991	$ 321,927,928	$ 234,215,629	24,334	5,579	$ 10,337,853.93
$ 18,000 - $ 19,999	14,863	$ 281,807,700	$ 203,293,990	19,002	4,853	$ 9,457,201.27
$ 20,000 - $ 21,999	11,017	$ 230,916,584	$ 165,060,522	14,214	4,274	$ 8,020,024.99
$ 22,000 - $ 24,999	11,201	$ 261,570,484	$ 185,075,508	14,643	4,562	$ 9,506,826.21
$ 25,000 - $ 29,999	9,124	$ 247,748,655	$ 173,621,324	12,200	4,139	$ 9,582,997.59
$ 30,000 - $ 34,999	3,861	$ 124,161,808	$ 86,729,863	5,480	1,554	$ 5,206,100.79
$ 35,000 - $ 39,999	1,989	$ 74,132,947	$ 51,337,948	2,936	783	$ 3,312,407.39
$ 40,000 - $ 49,999	1,883	$ 83,361,463	$ 56,706,129	2,923	703	$ 3,948,149.78
$ 50,000 - $ 74,999	1,443	$ 85,556,455	$ 55,681,487	2,277	484	$ 4,369,167.14
$ 75,000 - $ 99,999	394	$ 33,754,905	$ 20,579,651	618	174	$ 1,814,956.39
$100,000 AND OVER	377	$ 69,916,138	$ 35,953,578	593	155	$ 3,721,680.31
NO AGI	0	$ 0	0	0	0	$ .00
TOTALS	331,055	$ 4,110,808,505	$ 2,996,306,394	419,406	71,077	$ 127,873,464.13

TABLE 05

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	113,114	$ 189,296,753	$ 158,807,697	125,824	7,401	$ .00
$ 3,000 - $ 3,999	25,004	$ 87,533,705	$ 72,418,759	32,368	3,643	$ .00
$ 4,000 - $ 4,999	26,034	$ 117,257,486	$ 96,803,087	35,444	3,703	$ .00
$ 5,000 - $ 5,999	1,548	$ 8,431,302	$ 2,094,410	2,801	569	$ .00
$ 6,000 - $ 6,999	991	$ 6,414,650	$ 1,117,838	1,783	329	$ .00
$ 7,000 - $ 7,999	781	$ 5,831,349	$ 831,461	1,418	263	$ .00
$ 8,000 - $ 8,999	609	$ 5,175,829	$ 679,882	1,105	169	$ .00
$ 9,000 - $ 9,999	393	$ 3,728,696	$ 379,714	740	83	$ .00
$ 10,000 - $ 11,999	618	$ 6,738,964	$ 773,581	1,149	115	$ .00
$ 12,000 - $ 13,999	374	$ 4,824,091	$ 479,864	699	57	$ .00
$ 14,000 - $ 15,999	207	$ 3,085,406	$ 370,222	391	29	$ .00
$ 16,000 - $ 17,999	102	$ 1,722,042	$ 150,215	187	11	$ .00
$ 18,000 - $ 19,999	54	$ 1,023,104	$ 139,160	90	27	$ .00
$ 20,000 - $ 21,999	32	$ 665,607	$ 85,297	52	1	$ .00
$ 22,000 - $ 24,999	39	$ 919,092	$ 117,097	62	36	$ .00
$ 25,000 - $ 29,999	34	$ 936,855	$ 49,055	58	22	$ .00
$ 30,000 - $ 34,999	18	$ 589,309	$ 2,905	28	1	$ .00
$ 35,000 - $ 39,999	12	$ 443,127	$ 53,295	17	1	$ .00
$ 40,000 - $ 49,999	14	$ 617,551	$ 33,128	27	1	$ .00
$ 50,000 - $ 74,999	22	$ 1,340,305	$ 1,966	38	4	$ .00
$ 75,000 - $ 99,999	7	$ 597,527	$ 1,203	14	0	$ .00
$100,000 AND OVER	10	$ 2,226,159	$ 88,746	17	2	$ .00
NO AGI	6,130	$ 0	$ 142,540	7,901	975	$ .00
TOTALS	176,147	$ 449,398,909	$ 335,621,122	212,213	17,442	$ .00

TABLE 06

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	2	$ 3,549	$ 10,544	4	3	$ 193.70
$ 3,000 - $ 3,999	179	$ 655,561	$ 549,804	359	44	$ 1,842.98
$ 4,000 - $ 4,999	751	$ 3,408,709	$ 2,692,944	1,601	507	$ 15,214.43
$ 5,000 - $ 5,999	7,189	$ 39,600,148	$ 31,603,737	18,024	5,850	$ 326,363.75
$ 6,000 - $ 6,999	8,326	$ 54,171,804	$ 41,676,765	20,586	7,464	$ 626,218.48
$ 7,000 - $ 7,999	8,711	$ 65,319,053	$ 49,424,773	21,037	8,528	$ 940,921.16
$ 8,000 - $ 8,999	8,723	$ 74,097,309	$ 55,520,636	20,562	9,304	$ 1,241,933.68
$ 9,000 - $ 9,999	8,407	$ 79,853,872	$ 59,178,687	19,403	9,666	$ 1,500,723.85
$ 10,000 - $ 11,999	17,200	$ 189,229,174	$ 139,387,342	38,928	21,255	$ 4,119,322.93
$ 12,000 - $ 13,999	17,704	$ 230,254,723	$ 168,483,445	38,721	23,785	$ 5,824,144.64
$ 14,000 - $ 15,999	18,550	$ 278,281,892	$ 202,247,032	39,853	26,331	$ 7,815,514.73
$ 16,000 - $ 17,999	18,258	$ 310,301,486	$ 223,824,877	38,749	26,958	$ 9,362,550.18
$ 18,000 - $ 19,999	18,032	$ 342,673,147	$ 245,819,558	37,825	28,278	$ 10,944,246.53
$ 20,000 - $ 21,999	17,826	$ 374,231,172	$ 267,113,138	37,116	28,837	$ 12,529,550.37
$ 22,000 - $ 24,999	22,974	$ 538,542,191	$ 383,195,072	47,642	38,320	$ 19,121,643.78
$ 25,000 - $ 29,999	26,739	$ 729,348,478	$ 518,123,840	55,399	45,743	$ 28,043,019.57
$ 30,000 - $ 34,999	14,234	$ 458,850,784	$ 324,734,522	29,583	24,333	$ 19,134,557.66
$ 35,000 - $ 39,999	7,547	$ 281,372,245	$ 198,730,064	15,782	13,165	$ 12,613,840.33
$ 40,000 - $ 49,999	7,370	$ 325,523,947	$ 226,220,626	15,550	12,658	$ 15,645,217.65
$ 50,000 - $ 74,999	5,088	$ 301,298,225	$ 203,025,421	10,859	8,976	$ 15,980,341.12
$ 75,000 - $ 99,999	1,262	$ 107,537,806	$ 66,671,622	2,706	2,484	$ 5,850,566.98
$100,000 AND OVER	1,184	$ 188,458,235	$ 102,565,574	2,588	2,330	$ 10,340,538.83
NO AGI	0	$ 0	$ 0	0	0	$ .00
TOTALS	236,256	$ 4,973,013,510	$ 3,510,800,023	512,877	344,819	$ 181,978,467.33

TABLE 07
TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	21,333	33,980,022	28,906,509	51,019	20,904	.00
$ 3,000 - $ 3,999	9,649	33,826,744	28,111,539	24,698	8,335	.00
$ 4,000 - $ 4,999	11,385	51,416,796	42,825,126	30,219	9,160	.00
$ 5,000 - $ 5,999	2,888	15,766,402	6,187,164	7,767	3,423	.00
$ 6,000 - $ 6,999	1,714	11,072,228	3,343,916	4,499	2,087	.00
$ 7,000 - $ 7,999	1,164	8,669,061	2,062,113	2,914	1,633	.00
$ 8,000 - $ 8,999	784	6,639,416	1,335,820	1,917	1,113	.00
$ 9,000 - $ 9,999	517	4,898,021	885,130	1,248	772	.00
$ 10,000 - $ 11,999	750	8,159,425	1,195,680	1,827	1,133	.00
$ 12,000 - $ 13,999	445	5,759,394	769,567	1,112	607	.00
$ 14,000 - $ 15,999	286	4,260,633	512,181	671	410	.00
$ 16,000 - $ 17,999	186	3,132,077	365,445	445	260	.00
$ 18,000 - $ 19,999	120	2,269,946	242,533	275	177	.00
$ 20,000 - $ 21,999	84	1,760,682	197,288	200	101	.00
$ 22,000 - $ 24,999	110	2,582,185	158,729	264	124	.00
$ 25,000 - $ 29,999	110	2,994,325	184,686	253	179	.00
$ 30,000 - $ 34,999	69	2,220,796	118,222	164	89	.00
$ 35,000 - $ 39,999	60	2,236,646	34,141	136	84	.00
$ 40,000 - $ 49,999	48	2,124,236	133,594	115	75	.00
$ 50,000 - $ 74,999	77	4,562,655	114,750	176	122	.00
$ 75,000 - $ 99,999	22	1,839,866	3,579	50	27	.00
$100,000 AND OVER	40	6,761,995	149,883	96	41	.00
NO AGI	15,006	0	186,799	32,590	22,581	.00
TOTALS	66,847	216,933,551	118,024,394	162,655	73,437	.00

TABLE 08

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	16,040	$ 42,304,955	$ 36,601,351	16,141	401	$ 110,437.14
$ 3,000 - $ 3,999	34,324	$ 120,925,275	$ 97,410,564	39,897	3,251	$ 639,752.77
$ 4,000 - $ 4,999	36,051	$ 171,181,306	$ 133,355,039	46,227	5,948	$ 1,463,748.58
$ 5,000 - $ 5,999	36,933	$ 202,860,446	$ 154,784,193	44,711	7,611	$ 2,395,866.31
$ 6,000 - $ 6,999	36,222	$ 235,340,794	$ 177,111,473	42,959	8,965	$ 3,521,913.04
$ 7,000 - $ 7,999	35,794	$ 268,281,218	$ 199,679,554	41,239	10,404	$ 4,661,460.56
$ 8,000 - $ 8,999	34,852	$ 296,046,965	$ 218,559,740	39,438	11,638	$ 5,707,272.02
$ 9,000 - $ 9,999	32,505	$ 308,557,411	$ 226,622,052	36,223	12,368	$ 6,477,952.86
$ 10,000 - $ 11,999	59,480	$ 653,270,763	$ 478,385,165	65,486	27,960	$ 15,406,788.99
$ 12,000 - $ 13,999	54,750	$ 711,282,659	$ 518,569,260	58,976	33,907	$ 18,945,045.52
$ 14,000 - $ 15,999	50,782	$ 760,638,698	$ 550,319,256	54,024	38,780	$ 22,116,425.35
$ 16,000 - $ 17,999	43,770	$ 742,916,680	$ 532,287,062	46,248	39,575	$ 22,926,420.48
$ 18,000 - $ 19,999	37,147	$ 704,666,189	$ 501,202,261	39,089	37,968	$ 22,783,334.82
$ 20,000 - $ 21,999	32,000	$ 670,879,793	$ 475,311,573	33,505	36,708	$ 22,737,786.51
$ 22,000 - $ 24,999	36,110	$ 845,186,403	$ 594,139,003	37,853	44,485	$ 30,027,236.78
$ 25,000 - $ 29,999	35,630	$ 969,052,536	$ 676,146,956	37,533	47,135	$ 36,900,464.61
$ 30,000 - $ 34,999	16,634	$ 535,751,059	$ 370,329,869	17,903	21,723	$ 21,948,567.69
$ 35,000 - $ 39,999	8,778	$ 326,891,114	$ 225,126,466	9,615	11,154	$ 14,370,707.51
$ 40,000 - $ 49,999	8,620	$ 382,204,733	$ 258,881,671	9,594	10,432	$ 17,970,885.23
$ 50,000 - $ 74,999	7,324	$ 437,636,905	$ 283,704,184	8,458	8,823	$ 22,235,453.94
$ 75,000 - $ 99,999	2,298	$ 196,643,942	$ 119,179,243	2,680	2,881	$ 10,469,879.26
$100,000 AND OVER	2,624	$ 437,944,640	$ 232,227,064	3,088	3,306	$ 23,844,076.07
NO AGI	8	$ 0	$ 27,166	8	4	$ 328.51
TOTALS	660,676	$ 10,020,474,484	$ 7,059,960,365	730,895	425,427	$ 327,661,806.55

TABLE 09

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	72,720	$ 116,982,371	$ 91,012,546	85,115	2,850	$ .00
$ 3,000 - $ 3,999	7,526	$ 25,534,208	$ 15,446,941	11,583	1,775	$ .00
$ 4,000 - $ 4,999	2,891	$ 12,829,277	$ 6,053,376	4,054	1,232	$ .00
$ 5,000 - $ 5,999	1,259	$ 6,847,590	$ 2,418,661	1,672	755	$ .00
$ 6,000 - $ 6,999	768	$ 4,962,770	$ 1,564,508	958	572	$ .00
$ 7,000 - $ 7,999	494	$ 3,691,025	$ 1,283,365	587	375	$ .00
$ 8,000 - $ 8,999	334	$ 2,836,365	$ 1,016,961	399	218	$ .00
$ 9,000 - $ 9,999	286	$ 2,711,393	$ 979,314	330	183	$ .00
$ 10,000 - $ 11,999	408	$ 4,451,923	$ 1,550,266	466	265	$ .00
$ 12,000 - $ 13,999	245	$ 3,181,020	$ 1,112,793	280	162	$ .00
$ 14,000 - $ 15,999	164	$ 2,457,870	$ 975,673	191	88	$ .00
$ 16,000 - $ 17,999	121	$ 2,053,510	$ 635,553	136	95	$ .00
$ 18,000 - $ 19,999	69	$ 1,309,207	$ 502,238	76	55	$ .00
$ 20,000 - $ 21,999	60	$ 1,261,768	$ 538,252	70	53	$ .00
$ 22,000 - $ 24,999	70	$ 1,628,565	$ 575,500	82	66	$ .00
$ 25,000 - $ 29,999	42	$ 1,145,072	$ 330,800	53	37	$ .00
$ 30,000 - $ 34,999	34	$ 1,091,172	$ 241,757	41	24	$ .00
$ 35,000 - $ 39,999	10	$ 377,635	$ 31,208	15	6	$ .00
$ 40,000 - $ 49,999	19	$ 852,415	$ 156,242	23	15	$ .00
$ 50,000 - $ 74,999	20	$ 1,218,917	$ 140,280	24	14	$ .00
$ 75,000 - $ 99,999	6	$ 534,986	$ 154,620	6	13	$ .00
$100,000 AND OVER	10	$ 1,822,412	$ 169,440	12	11	$ .00
NO AGI	985	$ 0	$ 46,862	1,136	558	$ .00
TOTALS	88,541	$ 199,781,471	$ 126,937,156	102,309	9,442	$ .00

TABLE 10 (CONTD)

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	42,424	$ 554,990,779	$ 384,682,332	53,128	20,093	$ 17,236,156.06
JONES	9,766	$ 117,861,776	$ 86,652,506	13,698	6,343	$ 3,754,464.91
KEOKUK	6,793	$ 72,453,391	$ 54,682,026	10,057	3,961	$ 2,308,609.88
KOSSUTH	11,459	$ 140,989,964	$ 102,942,957	16,319	7,562	$ 4,729,105.07
LEE	21,383	$ 273,235,249	$ 197,153,981	29,319	13,021	$ 8,596,580.66
LINN	94,774	$ 1,340,985,310	$ 928,234,742	122,018	55,010	$ 42,813,338.52
LOUISA	5,900	$ 75,975,194	$ 56,522,613	8,345	3,773	$ 2,603,060.61
LUCAS	5,099	$ 58,146,143	$ 42,411,128	7,409	2,887	$ 1,854,415.44
LYON	6,236	$ 72,825,033	$ 54,072,954	9,160	4,459	$ 2,372,168.97
MADISON	6,438	$ 72,475,067	$ 52,686,397	9,211	3,974	$ 2,204,650.49
MAHASKA	12,192	$ 125,491,417	$ 90,478,114	15,780	6,143	$ 3,780,042.70
MARION	15,017	$ 184,538,525	$ 131,291,350	20,698	8,948	$ 5,661,065.23
MARSHALL	22,752	$ 316,348,390	$ 223,564,013	30,425	12,964	$ 10,543,667.72
MILLS	6,233	$ 75,449,907	$ 55,061,663	8,756	3,933	$ 2,143,697.54
MITCHELL	6,230	$ 71,700,664	$ 53,174,321	9,034	3,963	$ 2,342,345.83
MONONA	5,681	$ 63,237,903	$ 46,267,894	8,635	3,313	$ 1,967,377.74
MONROE	4,364	$ 47,332,704	$ 34,957,195	6,187	2,521	$ 1,440,943.42
MONTGOMERY	7,178	$ 84,641,657	$ 62,643,043	10,427	3,822	$ 2,766,367.69
MUSCATINE	21,578	$ 300,072,801	$ 211,382,006	26,967	14,038	$ 9,767,704.94
OBRIEN	9,191	$ 112,596,939	$ 82,522,910	13,276	5,429	$ 3,725,729.74
OSCEOLA	4,166	$ 49,500,676	$ 36,300,052	6,154	2,518	$ 1,567,412.08
PAGE	9,806	$ 109,185,884	$ 79,679,803	14,243	5,319	$ 3,329,917.96
PALO ALTO	6,371	$ 77,434,584	$ 56,941,666	9,312	4,022	$ 2,630,439.69
PLYMOUTH	12,393	$ 141,673,768	$ 106,283,202	17,747	8,357	$ 4,611,392.19
POCAHONTAS	5,856	$ 72,039,354	$ 53,277,454	8,832	3,545	$ 2,419,187.15
POLK	179,783	$ 2,488,661,277	$ 1,691,994,594	232,532	98,390	$ 77,826,074.07
POTTAWATTAMIE	41,342	$ 513,396,000	$ 362,719,320	55,857	25,406	$ 11,528,857.49
POWESHIEK	10,361	$ 121,735,366	$ 89,281,594	14,363	5,653	$ 3,846,585.66
RINGGOLD	2,956	$ 26,556,942	$ 20,037,243	4,614	1,618	$ 759,578.88
SAC	7,310	$ 85,659,160	$ 62,332,109	10,840	4,288	$ 2,791,256.34
SCOTT	84,049	$ 1,296,533,950	$ 894,907,467	111,724	53,367	$ 43,360,562.11
SHELBY	7,518	$ 88,112,025	$ 65,075,765	11,033	5,088	$ 3,838,915.26
SIOUX	14,355	$ 174,412,101	$ 122,908,961	20,448	10,568	$ 5,429,086.90
STORY	34,247	$ 435,424,730	$ 304,985,188	44,390	17,144	$ 13,521,906.91
TAMA	10,138	$ 121,759,625	$ 90,230,946	14,545	6,173	$ 4,059,935.13
TAYLOR	3,908	$ 37,104,588	$ 28,298,750	6,104	2,248	$ 1,075,912.90
UNION	6,957	$ 74,937,632	$ 55,091,846	9,913	4,038	$ 2,217,757.36
VAN BUREN	3,910	$ 36,768,228	$ 28,091,307	5,861	2,516	$ 1,065,433.41
WAPELLO	19,088	$ 242,625,763	$ 172,968,527	26,913	10,963	$ 7,677,902.39
WARREN	17,839	$ 228,445,452	$ 160,350,396	23,329	11,923	$ 6,950,472.89
WASHINGTON	11,081	$ 128,106,899	$ 92,537,390	15,282	6,428	$ 4,025,677.37
WAYNE	3,853	$ 38,427,147	$ 28,613,734	5,970	2,112	$ 1,125,101.48
WEBSTER	24,095	$ 312,133,806	$ 222,627,733	32,882	14,000	$ 10,124,706.55
WINNEBAGO	6,926	$ 78,226,501	$ 56,842,310	10,005	4,102	$ 2,403,972.45
WINNESHIEK	10,049	$ 103,196,758	$ 76,015,835	13,837	6,564	$ 3,035,343.54
WOODBURY	51,023	$ 658,927,808	$ 456,643,450	69,188	31,028	$ 19,852,985.06
WORTH	4,425	$ 50,935,130	$ 37,590,168	6,451	2,474	$ 1,608,601.32
WRIGHT	8,914	$ 111,813,694	$ 81,427,536	12,857	4,932	$ 3,747,906.47
NON-RESIDENT	42,046	$ 406,104,629	$ 275,256,530	73,444	35,807	$ 11,005,635.20
TOTALS	1,559,522	$ 19,970,410,430	$ 14,147,649,454	2,145,355	941,644	$ 630,513,738.01

TABLE 11

TOTAL PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	3,433	$ 45,846,222	$ 34,566,579	4,914	2,110	$ 1,544,479.69
ADAMS	1,964	$ 25,231,929	$ 19,249,100	2,906	1,237	$ 827,916.93
ALLAMAKEE	5,250	$ 66,692,128	$ 49,372,055	7,152	4,010	$ 3,099,542.65
APPANOOSE	4,972	$ 63,844,420	$ 46,954,748	7,170	3,462	$ 1,939,952.52
AUDUBON	3,247	$ 41,910,699	$ 31,637,909	4,718	2,112	$ 1,373,237.94
BENTON	9,903	$ 148,953,856	$ 109,564,050	13,389	6,960	$ 5,078,550.20
BLACK HAWK	57,663	$ 1,010,462,953	$ 700,894,792	76,228	39,574	$ 34,500,554.38
BOONE	11,108	$ 166,454,495	$ 120,423,011	14,906	6,798	$ 5,546,060.20
BREMER	10,528	$ 166,525,194	$ 119,347,632	14,196	7,794	$ 5,629,827.58
BUCHANAN	8,425	$ 129,052,126	$ 94,584,950	11,668	7,076	$ 4,424,242.49
BUENA VISTA	8,675	$ 134,666,197	$ 97,588,927	12,389	5,569	$ 4,707,463.72
BUTLER	6,986	$ 100,718,689	$ 74,841,012	9,955	4,992	$ 3,406,105.93
CALHOUN	5,574	$ 84,703,305	$ 62,676,983	8,165	3,521	$ 3,034,799.85
CARROLL	9,695	$ 143,025,902	$ 103,105,268	12,992	7,508	$ 4,822,948.81
CASS	7,061	$ 98,713,098	$ 72,412,639	10,042	4,448	$ 3,258,690.60
CEDAR	7,976	$ 118,119,537	$ 87,134,848	10,802	5,067	$ 4,039,763.84
CERRO GORDO	20,596	$ 317,384,002	$ 222,578,668	27,447	12,701	$ 10,408,545.32
CHEROKEE	6,555	$ 99,736,955	$ 72,388,895	9,181	4,612	$ 3,397,031.65
CHICKASAW	6,006	$ 83,858,820	$ 62,499,993	8,268	4,705	$ 2,804,024.53
CLARKE	3,201	$ 41,449,582	$ 30,655,231	4,554	2,002	$ 1,299,730.93
CLAY	8,546	$ 129,255,968	$ 91,889,902	11,502	5,481	$ 4,300,238.19
CLAYTON	7,256	$ 95,678,039	$ 71,310,297	10,116	5,498	$ 3,063,214.40
CLINTON	24,226	$ 385,112,938	$ 277,765,259	32,573	17,436	$ 13,097,389.38
CRAWFORD	7,291	$ 106,576,510	$ 78,067,216	10,004	5,474	$ 3,531,462.71
DALLAS	13,326	$ 207,811,244	$ 148,098,215	17,748	9,200	$ 6,925,714.24
DAVIS	3,048	$ 41,350,031	$ 30,702,385	4,384	2,129	$ 1,339,180.60
DECATUR	2,927	$ 34,867,541	$ 25,872,105	4,084	1,949	$ 1,032,240.35
DELAWARE	6,862	$ 98,314,970	$ 73,061,020	9,450	5,636	$ 3,354,358.75
DES MOINES	19,684	$ 312,413,559	$ 221,584,529	26,215	13,227	$ 10,424,745.23
DICKINSON	6,475	$ 97,130,259	$ 68,670,767	9,041	3,856	$ 3,163,135.98
DUBUQUE	37,709	$ 621,226,733	$ 436,665,989	49,336	31,687	$ 20,997,370.60
EMMET	5,304	$ 63,852,169	$ 61,157,626	7,305	3,874	$ 2,933,150.67
FAYETTE	9,383	$ 131,665,060	$ 96,811,676	13,043	7,215	$ 4,327,640.69
FLOYD	7,903	$ 115,882,379	$ 83,608,545	10,948	5,573	$ 3,955,758.71
FRANKLIN	5,197	$ 80,981,955	$ 59,965,942	7,363	3,256	$ 2,968,550.64
FREMONT	3,532	$ 49,014,570	$ 37,091,471	5,068	2,181	$ 1,586,754.90
GREENE	5,116	$ 76,553,529	$ 57,097,978	7,324	3,249	$ 2,733,614.72
GRUNDY	6,111	$ 100,162,993	$ 73,821,873	8,501	4,082	$ 3,760,787.82
GUTHRIE	4,705	$ 64,789,934	$ 48,675,735	6,812	3,011	$ 2,186,422.70
HAMILTON	7,993	$ 115,673,270	$ 84,628,318	10,817	4,905	$ 3,925,541.45
HANCOCK	5,356	$ 77,992,430	$ 57,114,662	7,580	3,752	$ 2,623,251.52
HARDIN	9,272	$ 139,505,658	$ 101,683,053	12,937	5,768	$ 4,816,144.32
HARRISON	5,777	$ 83,687,030	$ 61,738,328	8,369	4,157	$ 2,623,985.63
HENRY	7,849	$ 111,151,800	$ 81,284,849	10,528	5,056	$ 3,634,972.36
HOWARD	4,016	$ 51,889,346	$ 39,359,394	5,651	2,980	$ 1,700,391.56
HUMBOLDT	5,159	$ 79,612,288	$ 57,916,728	7,537	3,418	$ 2,779,302.81
IDA	3,528	$ 50,369,366	$ 37,016,927	5,050	2,290	$ 1,708,352.22
IOWA	7,094	$ 100,241,910	$ 74,525,133	9,434	4,327	$ 3,429,193.45
JACKSON	8,317	$ 116,744,157	$ 86,170,365	11,291	6,699	$ 3,828,597.30
JASPER	16,012	$ 241,123,675	$ 174,445,658	21,432	10,187	$ 8,025,883.48
JEFFERSON	5,764	$ 79,561,166	$ 58,196,737	7,911	3,648	$ 2,542,916.50

TABLE 11 (CONTD)

TOTAL PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	33,407	$ 531,826,857	$ 368,088,175	41,609	18,652	$ 17,236,156.06
JONES	7,840	$ 112,773,574	$ 83,089,963	10,706	5,713	$ 3,754,464.91
KEOKUK	5,106	$ 68,283,114	$ 51,774,972	7,310	3,296	$ 2,308,609.88
KOSSUTH	8,853	$ 133,845,214	$ 98,537,583	12,496	6,481	$ 4,729,105.07
LEE	17,319	$ 262,786,612	$ 189,819,908	23,494	11,983	$ 8,596,580.66
LINN	77,934	$ 1,296,743,658	$ 898,602,310	99,772	51,941	$ 42,813,338.92
LOUISA	4,770	$ 73,212,297	$ 54,639,194	6,664	3,449	$ 2,603,060.61
LUCAS	3,837	$ 54,959,094	$ 40,189,904	5,358	2,448	$ 1,854,415.44
LYON	4,806	$ 69,040,458	$ 51,518,382	6,883	3,238	$ 2,372,168.97
MADISON	4,920	$ 68,648,976	$ 50,117,795	6,790	3,518	$ 2,204,650.49
MAHASKA	8,577	$ 118,661,315	$ 86,046,301	11,838	5,343	$ 3,780,042.70
MARION	11,879	$ 176,385,116	$ 125,843,347	15,956	8,077	$ 5,661,065.23
MARSHALL	18,536	$ 305,688,213	$ 216,191,340	24,450	12,157	$ 10,543,667.72
MILLS	5,028	$ 71,966,700	$ 52,811,756	6,971	3,550	$ 2,143,697.54
MITCHELL	4,785	$ 67,597,129	$ 50,551,615	6,771	3,421	$ 2,342,345.83
MONONA	4,290	$ 59,709,548	$ 43,862,082	6,385	2,785	$ 1,967,377.74
MONROE	3,295	$ 44,726,568	$ 33,067,155	4,533	2,168	$ 1,440,943.42
MONTGOMERY	5,668	$ 80,648,943	$ 59,830,537	7,978	3,427	$ 2,766,367.69
MUSCATINE	17,592	$ 289,688,738	$ 204,510,904	23,300	13,055	$ 9,767,704.94
OBRIEN	7,264	$ 107,616,658	$ 79,132,761	10,433	4,792	$ 3,725,729.74
OSCEOLA	3,214	$ 46,744,814	$ 34,448,310	4,704	2,155	$ 1,567,412.08
PAGE	7,510	$ 103,264,619	$ 75,561,550	10,518	4,629	$ 3,329,917.96
PALO ALTO	4,873	$ 73,291,323	$ 54,383,162	7,029	3,387	$ 2,630,439.69
PLYMOUTH	9,488	$ 139,124,393	$ 101,223,829	13,307	7,194	$ 4,611,392.19
POCAHONTAS	4,610	$ 68,850,824	$ 51,239,025	6,892	3,066	$ 2,419,187.15
POLK	144,734	$ 2,394,528,399	$ 1,630,277,594	186,086	90,761	$ 77,826,074.07
POTTAWATTAMIE	32,855	$ 484,419,953	$ 343,405,520	44,081	22,944	$ 11,528,857.49
POWESHIEK	8,225	$ 116,323,517	$ 85,625,740	11,166	5,122	$ 3,846,585.66
RINGGOLD	2,052	$ 24,399,814	$ 18,571,041	3,018	1,192	$ 759,578.88
SAC	5,637	$ 81,148,056	$ 59,524,306	8,158	3,558	$ 2,791,256.34
SCOTT	69,178	$ 1,258,549,711	$ 868,560,711	91,930	50,417	$ 43,360,562.11
SHELBY	5,841	$ 83,824,493	$ 62,193,041	8,455	4,306	$ 2,838,915.26
SIOUX	11,153	$ 165,645,954	$ 117,835,084	15,578	9,135	$ 5,429,086.90
STORY	26,824	$ 416,933,456	$ 292,137,640	34,719	15,829	$ 13,521,906.91
TAMA	7,894	$ 115,867,496	$ 86,321,072	11,073	5,459	$ 4,059,935.13
TAYLOR	2,882	$ 34,684,961	$ 26,463,429	4,309	1,731	$ 1,075,912.90
UNION	5,313	$ 70,738,977	$ 52,191,956	7,346	3,495	$ 2,217,757.36
VAN BUREN	2,850	$ 34,271,745	$ 26,265,477	4,053	1,998	$ 1,065,433.41
WAPELLO	15,140	$ 232,396,214	$ 165,573,964	21,034	10,035	$ 7,677,902.39
WARREN	14,424	$ 220,072,230	$ 154,757,400	18,558	10,994	$ 6,950,472.89
WASHINGTON	8,610	$ 121,961,389	$ 88,348,262	11,515	5,626	$ 4,025,677.37
WAYNE	2,837	$ 36,004,850	$ 26,802,094	4,212	1,640	$ 1,125,101.48
WEBSTER	19,104	$ 298,770,418	$ 213,476,976	25,835	12,803	$ 10,124,706.55
WINNEBAGO	5,247	$ 73,234,198	$ 53,818,684	7,407	3,501	$ 2,403,972.45
WINNESHIEK	7,497	$ 96,792,402	$ 71,458,109	9,986	5,482	$ 3,035,343.54
WOODBURY	39,610	$ 626,725,869	$ 435,151,457	53,016	28,055	$ 19,852,985.06
WORTH	3,359	$ 47,857,816	$ 35,469,144	4,804	2,099	$ 1,608,601.32
WRIGHT	6,984	$ 106,736,141	$ 78,067,798	9,979	4,419	$ 3,747,906.47
NON-RESIDENT	24,780	$ 368,781,099	$ 251,262,451	44,317	22,818	$ 11,005,635.20
TOTALS	1,227,987	$ 19,104,296,499	$ 13,567,066,782	1,663,178	841,323	$ 630,513,738.01

TABLE 12

TOTAL NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	1,245	$ 3,019,519	$ 2,106,005	2,171	481	$ .00
ADAMS	753	$ 1,626,433	$ 1,247,454	1,288	367	$ .00
ALLAMAKEE	1,985	$ 5,586,891	$ 3,889,098	3,142	945	$ .00
APPANOOSE	1,717	$ 4,136,401	$ 3,172,365	2,770	708	$ .00
AUDUBON	1,055	$ 2,982,586	$ 1,781,033	1,689	463	$ .00
BENTON	2,181	$ 5,456,322	$ 3,772,131	3,323	613	$ .00
BLACK HAWK	12,568	$ 32,410,060	$ 22,384,683	16,793	2,075	$ .00
BOONE	2,673	$ 6,535,894	$ 4,598,141	3,908	485	$ .00
BREMER	2,528	$ 6,813,837	$ 4,246,853	3,666	667	$ .00
BUCHANAN	2,294	$ 5,673,100	$ 3,759,747	3,344	879	$ .00
BUENA VISTA	2,343	$ 6,204,038	$ 3,880,713	3,425	688	$ .00
BUTLER	1,824	$ 4,718,864	$ 2,980,051	2,799	631	$ .00
CALHOUN	1,669	$ 4,403,896	$ 2,913,382	2,607	531	$ .00
CARROLL	2,882	$ 7,694,902	$ 5,102,679	4,132	1,145	$ .00
CASS	2,026	$ 5,133,868	$ 3,454,356	3,086	623	$ .00
CEDAR	1,849	$ 4,597,879	$ 3,125,000	2,844	632	$ .00
CERRO GORDO	5,650	$ 15,895,134	$ 10,086,223	7,982	1,183	$ .00
CHEROKEE	1,963	$ 5,334,447	$ 3,278,222	2,935	635	$ .00
CHICKASAW	1,599	$ 4,085,805	$ 2,878,247	2,413	637	$ .00
CLARKE	1,074	$ 2,529,964	$ 1,901,780	1,704	397	$ .00
CLAY	2,357	$ 6,239,337	$ 3,944,990	3,281	570	$ .00
CLAYTON	2,462	$ 6,679,886	$ 4,678,887	3,907	1,094	$ .00
CLINTON	5,521	$ 14,052,804	$ 9,639,329	7,832	1,382	$ .00
CRAWFORD	2,352	$ 5,825,702	$ 3,784,495	3,607	918	$ .00
DALLAS	3,150	$ 8,122,106	$ 5,368,868	4,452	753	$ .00
DAVIS	1,043	$ 2,423,083	$ 1,707,369	1,740	565	$ .00
DECATUR	1,056	$ 2,617,733	$ 1,839,807	1,712	394	$ .00
DELAWARE	1,990	$ 5,015,766	$ 3,323,930	3,027	1,085	$ .00
DES MOINES	4,632	$ 12,028,180	$ 8,250,411	6,493	883	$ .00
DICKINSON	2,051	$ 6,000,466	$ 3,662,507	3,055	549	$ .00
DUBUQUE	9,532	$ 24,454,423	$ 16,837,882	12,813	2,594	$ .00
EMMET	1,632	$ 4,591,358	$ 3,046,562	2,355	518	$ .00
FAYETTE	2,764	$ 7,502,219	$ 4,813,975	4,239	987	$ .00
FLOYD	2,095	$ 5,593,623	$ 3,736,809	3,143	593	$ .00
FRANKLIN	1,495	$ 3,866,856	$ 2,531,007	2,423	479	$ .00
FREMONT	982	$ 2,652,218	$ 1,816,799	1,605	321	$ .00
GREENE	1,359	$ 3,516,498	$ 2,352,228	2,118	412	$ .00
GRUNDY	1,455	$ 3,981,982	$ 2,455,463	2,200	299	$ .00
GUTHRIE	1,458	$ 3,893,397	$ 2,538,777	2,385	490	$ .00
HAMILTON	2,021	$ 5,501,643	$ 3,472,046	3,043	589	$ .00
HANCOCK	1,585	$ 4,171,719	$ 2,644,856	2,484	667	$ .00
HARDIN	2,676	$ 6,907,389	$ 4,481,034	4,108	764	$ .00
HARRISON	1,847	$ 5,232,267	$ 3,381,219	2,962	622	$ .00
HENRY	2,148	$ 5,367,527	$ 3,601,416	3,238	621	$ .00
HOWARD	1,459	$ 3,760,012	$ 2,702,733	2,418	693	$ .00
HUMBOLDT	1,322	$ 3,369,244	$ 2,193,537	1,965	449	$ .00
IDA	1,128	$ 2,642,267	$ 1,758,936	1,809	452	$ .00
IOWA	1,888	$ 4,571,841	$ 3,219,382	2,830	543	$ .00
JACKSON	2,562	$ 6,259,669	$ 4,414,840	3,888	951	$ .00
JASPER	3,800	$ 9,781,583	$ 6,640,964	5,492	960	$ .00
JEFFERSON	1,814	$ 4,996,916	$ 3,079,240	2,795	515	$ .00

TABLE 12 (CONTD)

TOTAL NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	9,017	$ 23,163,922	$ 16,594,157	11,519	1,441	$ .00
JONES	1,926	$ 5,088,203	$ 3,562,543	2,992	630	$ .00
KEOKUK	1,687	$ 4,170,277	$ 2,907,054	2,747	665	$ .00
KOSSUTH	2,606	$ 7,144,750	$ 4,405,374	3,823	1,081	$ .00
LEE	4,064	$ 10,448,637	$ 7,334,073	5,825	1,038	$ .00
LINN	16,840	$ 44,241,652	$ 29,632,432	22,246	3,069	$ .00
LOUISA	1,130	$ 2,762,897	$ 1,883,419	1,681	324	$ .00
LUCAS	1,262	$ 3,187,049	$ 2,221,224	2,051	439	$ .00
LYON	1,430	$ 3,784,575	$ 2,554,572	2,277	721	$ .00
MADISON	1,518	$ 3,826,091	$ 2,568,602	2,431	456	$ .00
MAHASKA	2,615	$ 6,830,102	$ 4,431,813	3,942	800	$ .00
MARION	3,138	$ 8,153,409	$ 5,448,003	4,742	871	$ .00
MARSHALL	4,216	$ 10,660,177	$ 7,422,673	5,975	807	$ .00
MILLS	1,205	$ 3,483,207	$ 2,249,907	1,785	383	$ .00
MITCHELL	1,445	$ 4,103,535	$ 2,622,706	2,263	542	$ .00
MONONA	1,391	$ 3,528,356	$ 2,405,812	2,250	528	$ .00
MONROE	1,069	$ 2,606,136	$ 1,890,040	1,654	353	$ .00
MONTGOMERY	1,517	$ 3,992,714	$ 2,812,506	2,449	395	$ .00
MUSCATINE	3,986	$ 10,384,063	$ 6,871,102	5,667	983	$ .00
OBRIEN	1,927	$ 4,980,281	$ 3,390,149	2,843	637	$ .00
OSCEOLA	952	$ 2,755,862	$ 1,851,742	1,450	363	$ .00
PAGE	2,296	$ 5,921,265	$ 4,118,253	3,725	690	$ .00
PALO ALTO	1,498	$ 4,143,261	$ 2,558,504	2,283	635	$ .00
PLYMOUTH	2,905	$ 7,749,375	$ 5,059,373	4,440	1,163	$ .00
POCAHONTAS	1,246	$ 3,188,530	$ 2,038,429	1,940	479	$ .00
POLK	35,049	$ 94,132,876	$ 61,717,000	46,446	7,609	$ .00
POTTAWATTAMIE	8,487	$ 28,976,047	$ 19,313,800	11,776	2,462	$ .00
POWESHIEK	2,136	$ 5,411,849	$ 3,655,854	3,197	531	$ .00
RINGGOLD	904	$ 2,157,128	$ 1,466,202	1,596	426	$ .00
SAC	1,673	$ 4,511,104	$ 2,807,803	2,682	670	$ .00
SCOTT	14,871	$ 37,984,239	$ 26,346,756	19,794	2,950	$ .00
SHELBY	1,677	$ 4,287,532	$ 2,882,724	2,578	782	$ .00
SIOUX	3,202	$ 8,766,147	$ 5,073,877	4,870	1,433	$ .00
STORY	7,423	$ 18,491,374	$ 12,847,548	9,671	1,315	$ .00
TAMA	2,244	$ 5,892,129	$ 3,909,874	3,472	714	$ .00
TAYLOR	1,026	$ 2,419,627	$ 1,835,321	1,795	517	$ .00
UNION	1,644	$ 4,198,655	$ 2,899,890	2,567	543	$ .00
VAN BUREN	1,060	$ 2,496,483	$ 1,825,830	1,808	518	$ .00
WAPELLO	3,948	$ 10,229,549	$ 7,394,563	5,879	928	$ .00
WARREN	3,415	$ 8,373,222	$ 5,592,996	4,771	929	$ .00
WASHINGTON	2,471	$ 6,145,510	$ 4,189,128	3,767	802	$ .00
WAYNE	1,016	$ 2,422,297	$ 1,811,640	1,758	472	$ .00
WEBSTER	4,991	$ 13,363,388	$ 9,150,757	7,047	1,197	$ .00
WINNEBAGO	1,679	$ 4,992,303	$ 3,023,626	2,598	601	$ .00
WINNESHIEK	2,552	$ 6,404,356	$ 4,557,726	3,851	1,082	$ .00
WOODBURY	11,413	$ 32,201,939	$ 21,491,993	16,172	2,973	$ .00
WORTH	1,066	$ 3,077,314	$ 2,121,024	1,647	375	$ .00
WRIGHT	1,930	$ 5,077,553	$ 3,359,738	2,878	513	$ .00
NON-RESIDENT	17,266	$ 37,323,530	$ 23,994,079	29,127	12,989	$ .00
TOTALS	331,535	$ 866,113,931	$ 580,582,672	482,177	100,321	$ .00

TABLE 13

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	223,648	$ 4,527,416.28	$ 542,914.09	$ 702.41	$ 312,923.50	$ 52,308.94	$ 5,321,450.09
$ 3,000 - $ 3,999	92,485	$ 3,435,536.85	$ 351,182.98	$ 5,690.23	$ 146,579.12	$ 326,188.93	$ 3,371,557.40
$ 4,000 - $ 4,999	89,607	$ 4,574,825.01	$ 481,617.60	$ 14,857.89	$ 151,826.69	$ 671,560.52	$ 3,929,584.31
$ 5,000 - $ 5,999	79,841	$ 5,491,409.10	$ 666,106.87	$ 40,726.37	$ 153,929.02	$ 1,605,182.73	$ 3,174,550.59
$ 6,000 - $ 6,999	76,842	$ 7,021,606.40	$ 875,534.61	$ 65,137.67	$ 151,992.73	$ 2,157,626.44	$ 3,110,374.15
$ 7,000 - $ 7,999	74,064	$ 8,709,979.54	$ 1,063,153.86	$ 105,727.11	$ 158,022.06	$ 2,528,660.30	$ 3,190,544.54
$ 8,000 - $ 8,999	70,430	$ 10,212,793.23	$ 1,246,916.82	$ 148,992.82	$ 165,603.74	$ 2,776,213.40	$ 3,217,536.71
$ 9,000 - $ 9,999	64,868	$ 11,291,539.19	$ 1,310,875.27	$ 179,322.70	$ 154,827.84	$ 3,048,180.80	$ 3,149,329.22
$ 10,000 - $ 11,999	117,222	$ 26,240,760.08	$ 2,953,374.86	$ 425,897.80	$ 297,310.38	$ 6,727,375.74	$ 6,266,442.09
$ 12,000 - $ 13,999	104,809	$ 31,572,381.47	$ 3,131,871.41	$ 462,829.89	$ 295,344.64	$ 7,374,711.11	$ 6,304,882.51
$ 14,000 - $ 15,999	95,254	$ 36,529,888.24	$ 3,270,352.57	$ 556,224.68	$ 265,556.66	$ 7,806,640.51	$ 6,441,614.23
$ 16,000 - $ 17,999	81,428	$ 37,536,346.66	$ 3,229,723.21	$ 599,953.14	$ 240,051.63	$ 7,801,682.91	$ 6,180,979.82
$ 18,000 - $ 19,999	70,265	$ 37,770,599.27	$ 3,143,145.82	$ 695,257.23	$ 233,708.77	$ 7,614,075.96	$ 5,776,747.20
$ 20,000 - $ 21,999	61,019	$ 37,827,496.47	$ 2,867,417.80	$ 677,650.12	$ 206,108.92	$ 7,635,655.23	$ 5,249,316.55
$ 22,000 - $ 24,999	70,504	$ 50,008,088.81	$ 4,159,887.20	$ 804,168.53	$ 259,623.69	$ 10,882,949.33	$ 6,654,840.26
$ 25,000 - $ 29,999	71,679	$ 59,741,787.93	$ 6,166,268.54	$ 841,111.52	$ 328,853.16	$ 15,908,335.93	$ 7,618,763.79
$ 30,000 - $ 34,999	34,850	$ 32,587,893.50	$ 5,374,679.70	$ 544,064.60	$ 216,574.52	$ 12,843,403.09	$ 4,733,324.67
$ 35,000 - $ 39,999	18,396	$ 18,350,523.34	$ 4,710,948.98	$ 330,420.11	$ 156,602.41	$ 10,216,503.81	$ 3,137,623.31
$ 40,000 - $ 49,999	17,954	$ 19,638,574.30	$ 7,359,369.34	$ 344,906.98	$ 179,188.82	$ 14,343,592.20	$ 3,956,472.00
$ 50,000 - $ 74,999	13,974	$ 19,711,633.05	$ 11,317,704.80	$ 372,934.14	$ 117,232.20	$ 16,827,713.55	$ 5,389,321.40
$ 75,000 - $ 99,999	3,989	$ 9,016,018.08	$ 5,733,028.09	$ 192,727.97	$ 27,695.10	$ 6,140,143.23	$ 2,781,481.67
$100,000 AND OVER	4,245	$ 20,207,969.80	$ 14,084,270.66	$ 624,927.13	$ 20,514.29	$ 10,364,429.11	$ 6,770,888.65
NO AGI	22,129	$ 1,274,650.63	$ 497,300.15	$ .00	$ 812,530.13	$ 107.39	$ 2,584,259.79
TOTALS	1,559,522	$493,279,917.23	$ 84,537,645.25	$ 8,034,231.04	$ 5,052,599.52	$155,855,460.96	$106,211,884.95

TABLE 14

TOTAL PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	16,481	$ 354,697.36	$ 39,323.38	$ 453.15	$ 17,898.27	$ 52,308.94	$ 350,115.23
$ 3,000 - $ 3,999	50,306	$ 1,727,774.21	$ 140,154.13	$ 4,319.39	$ 39,008.75	$ 326,168.93	$ 1,245,195.54
$ 4,000 - $ 4,999	49,297	$ 2,455,065.62	$ 264,011.20	$ 11,405.49	$ 43,786.66	$ 671,560.52	$ 1,484,178.49
$ 5,000 - $ 5,999	74,146	$ 5,140,396.93	$ 519,071.04	$ 32,193.32	$ 125,495.48	$ 1,605,182.73	$ 2,648,069.05
$ 6,000 - $ 6,999	73,369	$ 6,766,325.98	$ 746,942.22	$ 53,067.34	$ 132,652.52	$ 2,157,626.44	$ 2,706,961.63
$ 7,000 - $ 7,999	71,625	$ 8,484,704.99	$ 956,635.72	$ 86,970.43	$ 145,534.09	$ 2,528,860.30	$ 2,846,263.88
$ 8,000 - $ 8,999	68,703	$ 10,053,749.34	$ 1,164,747.76	$ 126,144.02	$ 157,999.34	$ 2,776,213.40	$ 2,968,719.36
$ 9,000 - $ 9,999	63,672	$ 11,158,373.52	$ 1,234,882.26	$ 155,671.33	$ 149,303.72	$ 3,048,180.80	$ 2,934,646.42
$ 10,000 - $ 11,999	115,446	$ 26,015,810.98	$ 2,814,407.70	$ 376,994.07	$ 288,612.72	$ 6,727,395.74	$ 5,893,828.15
$ 12,000 - $ 13,999	103,745	$ 31,430,986.31	$ 3,010,000.80	$ 420,219.91	$ 288,121.64	$ 7,374,711.21	$ 6,034,393.74
$ 14,000 - $ 15,999	94,597	$ 36,409,915.45	$ 3,190,013.21	$ 511,797.04	$ 263,212.31	$ 7,608,640.51	$ 6,238,957.73
$ 16,000 - $ 17,999	81,019	$ 37,453,916.34	$ 3,160,726.20	$ 570,300.54	$ 237,006.43	$ 7,801,642.91	$ 6,026,509.29
$ 18,000 - $ 19,999	70,042	$ 37,691,997.08	$ 3,073,552.88	$ 663,152.49	$ 232,560.27	$ 7,814,075.96	$ 5,627,403.57
$ 20,000 - $ 21,999	60,843	$ 37,787,685.95	$ 2,832,664.53	$ 646,498.96	$ 205,844.62	$ 7,635,655.23	$ 5,174,488.46
$ 22,000 - $ 24,999	70,285	$ 49,931,561.91	$ 4,082,209.20	$ 770,801.30	$ 258,792.41	$ 10,882,941.33	$ 6,499,804.08
$ 25,000 - $ 29,999	71,493	$ 59,666,813.20	$ 6,102,436.67	$ 815,850.19	$ 325,959.96	$ 15,908,335.93	$ 7,477,063.99
$ 30,000 - $ 34,999	34,729	$ 32,520,474.62	$ 5,327,141.29	$ 525,776.32	$ 216,179.12	$ 12,843,403.09	$ 4,617,971.98
$ 35,000 - $ 39,999	18,314	$ 18,309,419.77	$ 4,645,599.83	$ 325,866.79	$ 155,299.91	$ 10,216,503.81	$ 3,029,868.09
$ 40,000 - $ 49,999	17,873	$ 19,593,792.81	$ 7,264,566.08	$ 325,772.97	$ 177,058.02	$ 14,343,592.20	$ 3,814,756.45
$ 50,000 - $ 74,999	13,855	$ 19,576,833.84	$ 11,166,825.55	$ 358,252.61	$ 117,010.20	$ 16,827,713.55	$ 5,103,420.94
$ 75,000 - $ 99,999	3,954	$ 8,944,421.08	$ 5,708,341.09	$ 179,139.18	$ 27,695.10	$ 6,140,143.03	$ 2,685,197.67
$100,000 AND OVER	4,185	$ 20,063,690.17	$ 13,830,197.66	$ 600,044.25	$ 20,514.29	$ 10,364,429.11	$ 6,372,536.02
NO AGI	8	$ 401.98	$ 250.00	$ .00	$ .00	$ 107.39	$ 430.86
TOTALS	1,227,987	$481,538,811.44	$ 81,274,700.40	$ 7,560,690.99	$ 3,625,545.83	$155,855,460.96	$ 91,780,780.62

TABLE 15

TOTAL NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	207,167	$ 4,172,718.92	$ 503,590.71	$ 249.26	$ 295,025.23	$ .00	$ 4,971,334.86
$ 3,000 - $ 3,999	42,179	$ 1,707,762.64	$ 211,028.85	$ 1,370.84	$ 107,570.37	$ .00	$ 2,026,361.86
$ 4,000 - $ 4,999	43,310	$ 2,119,759.39	$ 217,606.40	$ 3,452.40	$ 108,040.03	$ .00	$ 2,445,405.82
$ 5,000 - $ 5,999	5,695	$ 351,012.17	$ 147,035.83	$ 8,533.05	$ 28,433.54	$ .00	$ 526,481.54
$ 6,000 - $ 6,999	3,473	$ 255,480.42	$ 128,592.39	$ 12,070.33	$ 19,339.71	$ .00	$ 403,412.52
$ 7,000 - $ 7,999	2,439	$ 225,274.55	$ 106,518.14	$ 18,756.68	$ 12,487.97	$ .00	$ 344,280.66
$ 8,000 - $ 8,999	1,727	$ 159,043.89	$ 82,169.06	$ 22,848.80	$ 7,604.40	$ .00	$ 248,817.35
$ 9,000 - $ 9,999	1,196	$ 133,165.67	$ 75,993.01	$ 23,651.37	$ 5,524.12	$ .00	$ 214,682.80
$ 10,000 - $ 11,999	1,776	$ 224,949.10	$ 138,967.18	$ 48,903.73	$ 8,697.66	$ .00	$ 372,613.94
$ 12,000 - $ 13,999	1,064	$ 141,395.16	$ 121,870.61	$ 42,609.98	$ 7,223.00	$ .00	$ 270,488.77
$ 14,000 - $ 15,999	657	$ 119,972.79	$ 80,339.36	$ 44,427.64	$ 2,344.35	$ .00	$ 202,656.50
$ 16,000 - $ 17,999	409	$ 82,428.32	$ 68,997.01	$ 29,652.60	$ 3,045.20	$ .00	$ 154,470.53
$ 18,000 - $ 19,999	243	$ 78,602.19	$ 69,592.94	$ 32,104.74	$ 1,148.50	$ .00	$ 149,343.63
$ 20,000 - $ 21,999	176	$ 39,810.52	$ 34,753.27	$ 31,151.16	$ 264.30	$ .00	$ 74,826.09
$ 22,000 - $ 24,999	219	$ 76,526.90	$ 77,678.00	$ 33,367.23	$ 831.28	$ .00	$ 155,036.18
$ 25,000 - $ 29,999	186	$ 74,974.73	$ 63,831.87	$ 25,261.33	$ 2,893.20	$ .00	$ 141,699.80
$ 30,000 - $ 34,999	121	$ 67,418.88	$ 47,538.41	$ 18,288.38	$ 395.40	$ .00	$ 115,352.69
$ 35,000 - $ 39,999	82	$ 41,103.57	$ 65,349.15	$ 4,553.32	$ 1,302.50	$ .00	$ 107,755.22
$ 40,000 - $ 49,999	81	$ 44,781.49	$ 94,803.26	$ 19,134.01	$ 2,130.80	$ .00	$ 141,715.55
$ 50,000 - $ 74,999	119	$ 134,799.21	$ 150,879.25	$ 14,681.53	$ 222.00	$ .00	$ 285,900.46
$ 75,000 - $ 99,999	35	$ 71,597.00	$ 24,687.00	$ 13,588.79	$ .00	$ .00	$ 96,284.00
$100,000 AND OVER	60	$ 144,279.63	$ 254,073.00	$ 24,882.88	$ .00	$ .00	$ 398,352.63
NO AGI	22,121	$ 1,274,348.65	$ 497,050.15	$ .00	$ 812,530.13	$ .00	$ 2,583,828.93
TOTALS	331,535	$ 11,741,105.79	$ 3,262,944.85	$ 473,540.05	$ 1,427,053.69	$ .00	$ 16,431,104.33

TABLE 16

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	54,376	$ 93,144,332	$ 1,616,983	$ 19,732,654	$ 72,191,725	$ 61,994.39
$ 3,000 - $ 3,999	23,018	$ 80,549,631	$ 3,682,330	$ 18,236,817	$ 58,883,056	$ 322,770.06
$ 4,000 - $ 4,999	23,083	$ 103,770,934	$ 5,937,084	$ 23,885,747	$ 74,283,071	$ 728,021.96
$ 5,000 - $ 5,999	29,623	$ 162,738,708	$ 10,719,811	$ 48,447,828	$ 106,826,385	$ 1,339,755.56
$ 6,000 - $ 6,999	28,049	$ 182,113,075	$ 13,697,803	$ 51,551,266	$ 119,363,189	$ 1,988,399.37
$ 7,000 - $ 7,999	27,115	$ 203,191,010	$ 17,534,536	$ 54,405,591	$ 133,459,492	$ 2,711,073.19
$ 8,000 - $ 8,999	26,058	$ 221,385,285	$ 20,714,770	$ 56,018,794	$ 146,168,897	$ 3,420,657.88
$ 9,000 - $ 9,999	24,831	$ 235,769,752	$ 23,745,539	$ 56,739,883	$ 156,429,945	$ 4,063,592.58
$ 10,000 - $ 11,999	47,685	$ 524,014,074	$ 57,558,667	$ 119,385,757	$ 348,626,399	$ 10,314,260.61
$ 12,000 - $ 13,999	46,755	$ 607,842,796	$ 72,910,062	$ 128,471,734	$ 407,559,756	$ 13,657,434.11
$ 14,000 - $ 15,999	47,062	$ 705,604,118	$ 91,055,916	$ 139,856,341	$ 475,510,002	$ 18,027,245.20
$ 16,000 - $ 17,999	44,269	$ 752,064,552	$ 103,224,987	$ 143,763,501	$ 506,436,637	$ 20,640,272.39
$ 18,000 - $ 19,999	40,734	$ 773,313,279	$ 110,901,427	$ 140,939,350	$ 521,949,296	$ 22,679,844.53
$ 20,000 - $ 21,999	37,098	$ 778,068,889	$ 115,508,743	$ 136,722,658	$ 526,278,301	$ 24,346,009.03
$ 22,000 - $ 24,999	45,500	$ 1,065,741,460	$ 165,468,683	$ 181,217,615	$ 720,097,818	$ 35,410,496.65
$ 25,000 - $ 29,999	49,563	$ 1,350,439,849	$ 221,205,481	$ 218,537,383	$ 911,378,251	$ 48,557,558.30
$ 30,000 - $ 34,999	25,076	$ 808,070,699	$ 141,625,411	$ 127,000,806	$ 540,063,944	$ 31,184,782.09
$ 35,000 - $ 39,999	13,598	$ 506,660,643	$ 94,868,199	$ 76,009,610	$ 336,319,854	$ 20,885,141.04
$ 40,000 - $ 49,999	13,481	$ 596,954,016	$ 121,836,940	$ 87,080,189	$ 388,487,212	$ 26,205,786.49
$ 50,000 - $ 74,999	11,258	$ 672,372,597	$ 161,522,541	$ 92,101,681	$ 419,921,468	$ 32,311,163.01
$ 75,000 - $ 99,999	3,492	$ 299,183,266	$ 83,985,696	$ 40,242,438	$ 175,474,262	$ 15,215,309.37
$100,000 AND OVER	4,011	$ 676,343,890	$ 240,210,389	$ 87,359,001	$ 350,038,475	$ 35,728,894.86
NO AGI	171	$ 0	$ 90,253-	$ 85,836	$ 60,389	$ 113.43
TOTALS	665,906	$ 11,399,336,855	$ 1,879,441,745	$ 2,047,782,480	$ 7,495,807,824	$ 370,400,576.06

TABLE 17

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	9	$ 10,801	$ 5,221	$ 22,531	$ 2,083	$ .00
$ 3,000 - $ 3,999	296	$ 1,053,572	$ 78,384	$ 435,369	$ 618,115	$ 1,438.76
$ 4,000 - $ 4,999	550	$ 2,492,738	$ 155,194	$ 997,062	$ 1,466,551	$ 4,398.02
$ 5,000 - $ 5,999	4,640	$ 25,516,787	$ 1,359,098	$ 12,257,364	$ 13,754,006	$ 130,689.35
$ 6,000 - $ 6,999	4,389	$ 28,504,170	$ 1,858,386	$ 12,451,687	$ 15,757,513	$ 220,891.85
$ 7,000 - $ 7,999	4,269	$ 31,979,873	$ 2,510,944	$ 12,877,971	$ 17,881,803	$ 321,564.76
$ 8,000 - $ 8,999	4,010	$ 34,075,498	$ 3,007,220	$ 12,584,340	$ 19,346,422	$ 410,206.66
$ 9,000 - $ 9,999	3,881	$ 36,870,927	$ 3,471,461	$ 11,956,978	$ 21,955,322	$ 533,933.81
$ 10,000 - $ 11,999	7,582	$ 83,334,490	$ 8,887,872	$ 24,330,848	$ 50,768,636	$ 1,439,136.15
$ 12,000 - $ 13,999	7,262	$ 94,386,345	$ 11,309,359	$ 24,028,005	$ 59,439,984	$ 1,986,588.34
$ 14,000 - $ 15,999	7,227	$ 108,335,055	$ 14,430,250	$ 24,355,359	$ 69,770,306	$ 2,628,176.05
$ 16,000 - $ 17,999	6,448	$ 109,554,479	$ 15,810,575	$ 23,194,197	$ 70,793,133	$ 2,907,660.36
$ 18,000 - $ 19,999	5,874	$ 111,551,510	$ 17,137,490	$ 21,344,660	$ 73,140,402	$ 3,229,962.54
$ 20,000 - $ 21,999	4,934	$ 103,432,961	$ 17,083,587	$ 18,511,967	$ 67,990,138	$ 3,159,307.83
$ 22,000 - $ 24,999	5,668	$ 132,477,932	$ 23,057,047	$ 22,480,770	$ 87,039,092	$ 4,301,264.22
$ 25,000 - $ 29,999	5,241	$ 142,557,954	$ 26,769,093	$ 22,523,163	$ 93,390,351	$ 4,993,252.98
$ 30,000 - $ 34,999	2,369	$ 76,255,700	$ 15,162,492	$ 11,377,826	$ 49,823,844	$ 2,897,722.67
$ 35,000 - $ 39,999	1,304	$ 48,640,857	$ 10,140,648	$ 7,068,460	$ 31,481,446	$ 1,965,562.36
$ 40,000 - $ 49,999	1,298	$ 57,578,657	$ 12,970,713	$ 7,795,235	$ 36,924,765	$ 2,505,694.68
$ 50,000 - $ 74,999	1,145	$ 68,183,962	$ 17,842,068	$ 8,797,921	$ 41,913,890	$ 3,233,653.67
$ 75,000 - $ 99,999	343	$ 29,522,299	$ 9,084,325	$ 3,693,641	$ 16,906,853	$ 1,468,572.03
$100,000 AND OVER	350	$ 67,495,159	$ 24,511,981	$ 10,170,230	$ 33,119,645	$ 3,425,838.86
NO AGI	2	$ 0	$ 1,573	$ 0	$ 0	$ .00
TOTALS	79,091	$ 1,393,812,026	$ 236,644,981	$ 293,248,544	$ 873,284,300	$ 41,765,915.95

TABLE 18

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	22	$ 25,326	$ 7,592	$ 29,691	$ 14,367	$ .00
$ 3,000 - $ 3,999	21	$ 74,047	$ 882	$ 21,407	$ 52,036	$ 168.83
$ 4,000 - $ 4,999	148	$ 682,859	$ 15,460	$ 287,022	$ 424,557	$ 1,628.87
$ 5,000 - $ 5,999	4,185	$ 23,052,471	$ 1,361,311	$ 11,287,503	$ 11,635,787	$ 42,469.80
$ 6,000 - $ 6,999	4,240	$ 27,518,646	$ 1,572,682	$ 12,189,619	$ 14,586,579	$ 116,120.22
$ 7,000 - $ 7,999	4,146	$ 31,048,982	$ 2,186,626	$ 12,742,759	$ 16,919,283	$ 213,944.34
$ 8,000 - $ 8,999	3,839	$ 32,621,899	$ 2,398,147	$ 12,551,450	$ 18,305,104	$ 304,826.07
$ 9,000 - $ 9,999	3,590	$ 34,096,472	$ 2,616,820	$ 12,349,839	$ 19,685,332	$ 395,497.51
$ 10,000 - $ 11,999	7,022	$ 77,176,092	$ 6,387,167	$ 25,978,965	$ 45,639,297	$ 1,129,189.03
$ 12,000 - $ 13,999	7,141	$ 92,820,309	$ 8,326,204	$ 27,827,341	$ 57,280,122	$ 1,737,186.30
$ 14,000 - $ 15,999	7,514	$ 112,695,100	$ 11,240,525	$ 30,603,610	$ 71,380,322	$ 2,493,507.15
$ 16,000 - $ 17,999	7,627	$ 129,630,089	$ 13,878,901	$ 33,475,019	$ 83,251,160	$ 3,224,745.12
$ 18,000 - $ 19,999	7,747	$ 147,169,339	$ 16,604,829	$ 35,209,318	$ 95,700,470	$ 4,005,077.17
$ 20,000 - $ 21,999	8,013	$ 168,212,993	$ 19,275,974	$ 38,114,725	$ 111,028,695	$ 4,971,471.11
$ 22,000 - $ 24,999	11,125	$ 261,100,729	$ 32,270,623	$ 56,102,988	$ 173,580,485	$ 8,334,261.89
$ 25,000 - $ 29,999	14,949	$ 408,745,100	$ 55,304,178	$ 79,860,373	$ 274,061,803	$ 14,363,015.56
$ 30,000 - $ 34,999	8,833	$ 284,935,609	$ 42,655,178	$ 52,717,015	$ 189,979,718	$ 10,812,890.26
$ 35,000 - $ 39,999	4,992	$ 186,178,294	$ 31,058,486	$ 32,362,049	$ 123,214,232	$ 7,547,248.01
$ 40,000 - $ 49,999	5,045	$ 222,912,405	$ 40,606,874	$ 37,936,160	$ 144,688,438	$ 9,640,938.64
$ 50,000 - $ 74,999	3,800	$ 225,736,237	$ 49,326,579	$ 36,993,588	$ 140,133,695	$ 10,678,205.95
$ 75,000 - $ 99,999	1,040	$ 89,033,669	$ 23,099,278	$ 14,858,261	$ 51,404,868	$ 4,420,819.43
$100,000 AND OVER	1,123	$ 181,950,635	$ 62,715,505	$ 26,588,952	$ 93,393,079	$ 9,368,956.35
NO AGI	25	$ 0	$ 55,449-	$ 13,220	$ 25,389	$ .00
TOTALS	116,187	$ 2,737,417,302	$ 422,854,372	$ 590,100,874	$ 1,736,384,818	$ 93,802,167.61

TABLE 19

TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	54,345	$ 93,108,205	$ 1,604,170	$ 19,680,432	$ 72,175,275	$ 61,994.39
$ 3,000 - $ 3,999	22,701	$ 79,422,012	$ 3,603,064	$ 17,770,041	$ 58,212,905	$ 321,162.47
$ 4,000 - $ 4,999	22,385	$ 100,595,337	$ 5,766,430	$ 22,601,663	$ 72,391,963	$ 721,995.07
$ 5,000 - $ 5,999	20,798	$ 114,169,450	$ 7,999,402	$ 24,909,961	$ 81,436,592	$ 1,166,596.41
$ 6,000 - $ 6,999	19,420	$ 126,090,259	$ 10,266,735	$ 26,909,960	$ 89,019,097	$ 1,651,387.30
$ 7,000 - $ 7,999	18,700	$ 140,162,155	$ 12,836,966	$ 28,784,861	$ 98,658,406	$ 2,175,564.05
$ 8,000 - $ 8,999	18,209	$ 154,687,888	$ 15,309,403	$ 30,883,004	$ 108,517,371	$ 2,705,625.15
$ 9,000 - $ 9,999	17,360	$ 164,802,353	$ 17,657,258	$ 32,433,066	$ 114,789,291	$ 3,234,161.26
$ 10,000 - $ 11,999	33,081	$ 363,503,492	$ 42,283,628	$ 69,075,944	$ 252,218,466	$ 7,745,535.43
$ 12,000 - $ 13,999	32,352	$ 420,635,842	$ 53,274,499	$ 76,616,388	$ 290,839,650	$ 10,133,659.47
$ 14,000 - $ 15,999	32,321	$ 484,573,963	$ 65,385,141	$ 84,897,372	$ 334,359,374	$ 12,905,562.00
$ 16,000 - $ 17,999	30,194	$ 512,879,984	$ 73,535,511	$ 87,094,285	$ 352,392,344	$ 14,707,866.91
$ 18,000 - $ 19,999	27,113	$ 514,592,430	$ 77,159,108	$ 84,385,372	$ 353,108,424	$ 15,644,804.82
$ 20,000 - $ 21,999	24,151	$ 506,422,935	$ 79,149,182	$ 80,096,006	$ 347,259,468	$ 16,215,230.09
$ 22,000 - $ 24,999	28,707	$ 672,162,799	$ 110,141,013	$ 102,633,857	$ 459,478,241	$ 22,774,970.54
$ 25,000 - $ 29,999	29,373	$ 799,136,795	$ 139,132,210	$ 116,153,847	$ 543,926,097	$ 29,201,289.76
$ 30,000 - $ 34,999	13,874	$ 446,879,390	$ 83,807,741	$ 62,905,965	$ 300,260,382	$ 17,474,169.16
$ 35,000 - $ 39,999	7,302	$ 271,841,492	$ 53,669,065	$ 36,579,101	$ 181,624,176	$ 11,372,330.67
$ 40,000 - $ 49,999	7,138	$ 316,462,954	$ 68,259,353	$ 41,348,794	$ 206,874,009	$ 14,059,153.17
$ 50,000 - $ 74,999	6,313	$ 378,452,398	$ 94,353,894	$ 46,310,172	$ 237,873,883	$ 18,399,303.39
$ 75,000 - $ 99,999	2,109	$ 180,627,298	$ 51,802,093	$ 21,690,536	$ 107,162,541	$ 9,325,917.91
$100,000 AND OVER	2,538	$ 426,898,096	$ 152,982,903	$ 50,599,819	$ 223,525,751	$ 22,934,099.65
NO AGI	144	$ 0	$ 36,377-	$ 72,616	$ 35,000	$ 113.43
TOTALS	470,628	$ 7,268,107,527	$ 1,219,942,392	$ 1,164,433,062	$ 4,886,138,706	$234,832,492.59

TABLE 20

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	169,272	$ 290,618,997	$ 5,036,315	$ 43,007,625	$ 244,155,565	$ 52,118.33
$ 3,000 - $ 3,999	69,467	$ 242,739,783	$ 8,356,232	$ 35,158,551	$ 199,456,223	$ 665,160.42
$ 4,000 - $ 4,999	66,524	$ 299,165,534	$ 11,517,753	$ 43,136,389	$ 244,684,778	$ 1,222,223.55
$ 5,000 - $ 5,999	50,218	$ 275,602,685	$ 18,180,792	$ 38,614,354	$ 219,011,626	$ 3,402,321.57
$ 6,000 - $ 6,999	48,793	$ 317,064,499	$ 24,039,193	$ 43,954,366	$ 249,257,080	$ 5,108,186.16
$ 7,000 - $ 7,999	46,949	$ 351,684,000	$ 29,900,503	$ 48,238,032	$ 273,731,730	$ 6,556,398.07
$ 8,000 - $ 8,999	44,372	$ 376,725,610	$ 35,079,306	$ 50,792,823	$ 290,939,371	$ 7,763,332.60
$ 9,000 - $ 9,999	40,037	$ 379,984,459	$ 38,344,368	$ 48,670,223	$ 293,061,103	$ 8,592,501.30
$ 10,000 - $ 11,999	69,537	$ 762,877,343	$ 85,190,608	$ 87,899,762	$ 589,988,478	$ 19,638,138.35
$ 12,000 - $ 13,999	58,054	$ 753,081,839	$ 92,093,164	$ 77,610,005	$ 583,536,628	$ 22,211,992.01
$ 14,000 - $ 15,999	48,192	$ 721,103,443	$ 94,820,862	$ 68,983,423	$ 557,505,286	$ 23,405,578.55
$ 16,000 - $ 17,999	37,159	$ 629,989,171	$ 86,916,863	$ 58,050,400	$ 485,042,144	$ 21,786,552.20
$ 18,000 - $ 19,999	29,551	$ 560,436,014	$ 80,408,297	$ 50,845,788	$ 429,250,444	$ 20,304,938.09
$ 20,000 - $ 21,999	23,921	$ 501,646,717	$ 74,222,829	$ 45,469,108	$ 382,027,769	$ 18,941,352.84
$ 22,000 - $ 24,999	25,004	$ 584,687,460	$ 89,386,025	$ 52,306,444	$ 443,163,091	$ 23,245,212.12
$ 25,000 - $ 29,999	22,116	$ 600,796,072	$ 95,059,076	$ 48,868,653	$ 457,078,410	$ 25,968,923.47
$ 30,000 - $ 34,999	9,774	$ 314,594,229	$ 50,685,999	$ 21,922,447	$ 242,093,194	$ 15,104,444.05
$ 35,000 - $ 39,999	4,798	$ 178,793,071	$ 29,264,029	$ 10,596,455	$ 138,993,268	$ 9,411,814.19
$ 40,000 - $ 49,999	4,473	$ 197,730,329	$ 34,743,208	$ 9,760,311	$ 153,644,378	$ 11,358,466.17
$ 50,000 - $ 74,999	2,716	$ 159,240,865	$ 31,161,371	$ 5,763,123	$ 122,746,620	$ 10,273,799.19
$ 75,000 - $ 99,999	497	$ 41,725,766	$ 9,845,093	$ 1,040,258	$ 31,115,656	$ 2,920,093.26
$100,000 AND OVER	234	$ 30,785,689	$ 9,384,094	$ 470,617	$ 21,115,810	$ 2,177,400.35
NO AGI	21,958	$ 0	$ 222,494	$ 183,501	$ 342,978	$ 215.08
TOTALS	893,616	$ 8,571,073,575	$ 1,033,858,474	$ 891,362,658	$ 6,651,841,630	$ 260,113,161.95

TABLE 21

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	113,544	$ 190,481,631	$ 3,268,919	$ 28,136,516	$ 159,614,257	$ 3,481.88
$ 3,000 - $ 3,999	40,511	$ 141,294,054	$ 4,666,954	$ 20,483,674	$ 116,202,316	$ 344,895.97
$ 4,000 - $ 4,999	35,979	$ 161,607,642	$ 5,694,934	$ 23,370,723	$ 132,574,813	$ 466,884.48
$ 5,000 - $ 5,999	26,932	$ 147,750,020	$ 10,058,846	$ 20,643,421	$ 117,090,250	$ 1,889,157.72
$ 6,000 - $ 6,999	25,423	$ 165,125,808	$ 13,321,204	$ 22,776,346	$ 129,166,094	$ 2,727,562.16
$ 7,000 - $ 7,999	23,632	$ 176,934,780	$ 15,984,804	$ 24,123,716	$ 136,859,614	$ 3,345,524.74
$ 8,000 - $ 8,999	21,727	$ 184,415,342	$ 18,374,188	$ 24,724,465	$ 141,328,689	$ 3,824,578.12
$ 9,000 - $ 9,999	19,272	$ 182,862,587	$ 19,816,292	$ 23,218,565	$ 139,870,543	$ 4,143,483.36
$ 10,000 - $ 11,999	31,802	$ 368,445,642	$ 42,145,502	$ 39,097,482	$ 267,227,788	$ 8,986,750.92
$ 12,000 - $ 13,999	24,403	$ 316,060,194	$ 42,672,324	$ 30,729,515	$ 242,721,335	$ 9,313,647.62
$ 14,000 - $ 15,999	18,245	$ 272,733,413	$ 40,094,973	$ 23,485,542	$ 209,190,840	$ 8,872,707.62
$ 16,000 - $ 17,999	12,645	$ 214,095,491	$ 33,776,829	$ 16,764,586	$ 163,572,711	$ 7,430,193.57
$ 18,000 - $ 19,999	9,043	$ 171,279,294	$ 28,767,133	$ 12,221,707	$ 130,292,748	$ 6,227,238.73
$ 20,000 - $ 21,999	6,115	$ 128,149,230	$ 22,352,667	$ 8,640,882	$ 97,155,681	$ 4,860,717.16
$ 22,000 - $ 24,999	5,572	$ 130,011,644	$ 23,770,894	$ 8,102,112	$ 98,153,513	$ 5,205,561.99
$ 25,000 - $ 29,999	3,917	$ 106,127,556	$ 20,163,818	$ 5,751,401	$ 80,280,028	$ 4,589,744.61
$ 30,000 - $ 34,999	1,510	$ 48,495,417	$ 9,433,431	$ 2,200,714	$ 36,908,924	$ 2,308,378.12
$ 35,000 - $ 39,999	697	$ 25,935,217	$ 5,020,725	$ 1,004,705	$ 19,909,797	$ 1,346,845.03
$ 40,000 - $ 49,999	599	$ 26,400,357	$ 5,745,580	$ 871,205	$ 19,814,492	$ 1,442,455.10
$ 50,000 - $ 74,999	320	$ 18,712,798	$ 4,745,132	$ 453,600	$ 13,769,563	$ 1,135,513.47
$ 75,000 - $ 99,999	58	$ 4,830,133	$ 1,075,732	$ 80,400	$ 3,674,001	$ 346,384.36
$100,000 AND OVER	37	$ 4,647,138	$ 1,703,702	$ 55,417	$ 2,922,679	$ 295,841.45
NO AGI	6,128	$ 0	$ 70,138-	$ 22,054	$ 142,540	$ .00
TOTALS	428,111	$ 3,166,395,388	$ 372,584,445	$ 336,958,748	$ 2,458,643,216	$ 79,107,548.18

TABLE 22

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	21,313	$ 33,958,245	$ 510,679	$ 5,088,558	$ 28,902,684	$ 193.70
$ 3,000 - $ 3,999	9,807	$ 34,408,258	$ 700,766	$ 5,043,298	$ 28,609,307	$ 1,674.15
$ 4,000 - $ 4,999	11,988	$ 54,142,646	$ 1,182,427	$ 7,951,038	$ 45,093,513	$ 13,585.56
$ 5,000 - $ 5,999	5,892	$ 32,314,079	$ 1,695,163	$ 4,612,319	$ 26,155,114	$ 283,893.95
$ 6,000 - $ 6,999	5,800	$ 37,725,386	$ 1,765,773	$ 5,367,475	$ 30,434,102	$ 510,098.26
$ 7,000 - $ 7,999	5,729	$ 42,939,132	$ 2,419,153	$ 6,096,980	$ 34,567,603	$ 726,976.82
$ 8,000 - $ 8,999	5,668	$ 48,114,826	$ 2,829,312	$ 6,800,050	$ 38,551,352	$ 937,107.61
$ 9,000 - $ 9,999	5,334	$ 50,655,421	$ 3,190,128	$ 7,122,619	$ 40,378,485	$ 1,105,226.34
$ 10,000 - $ 11,999	10,928	$ 120,212,507	$ 8,575,704	$ 16,748,728	$ 94,943,725	$ 2,990,133.90
$ 12,000 - $ 13,999	11,008	$ 143,193,808	$ 11,538,862	$ 19,750,045	$ 111,972,890	$ 4,086,958.34
$ 14,000 - $ 15,999	11,322	$ 169,847,425	$ 15,368,573	$ 23,178,155	$ 131,378,891	$ 5,322,007.58
$ 16,000 - $ 17,999	10,817	$ 183,803,474	$ 18,003,563	$ 24,862,350	$ 140,939,162	$ 6,137,805.06
$ 18,000 - $ 19,999	10,405	$ 197,773,754	$ 20,971,263	$ 26,507,091	$ 150,361,621	$ 6,939,169.36
$ 20,000 - $ 21,999	9,897	$ 207,778,861	$ 24,186,608	$ 27,363,088	$ 156,281,731	$ 7,558,079.26
$ 22,000 - $ 24,999	11,959	$ 280,023,647	$ 35,158,122	$ 35,243,315	$ 209,773,316	$ 10,787,381.89
$ 25,000 - $ 29,999	11,900	$ 323,597,703	$ 43,921,978	$ 35,566,760	$ 244,246,723	$ 13,680,004.01
$ 30,000 - $ 34,999	5,470	$ 176,135,971	$ 24,942,202	$ 16,373,276	$ 134,873,024	$ 8,321,667.40
$ 35,000 - $ 39,999	2,615	$ 97,430,597	$ 14,112,388	$ 7,811,941	$ 75,549,973	$ 5,066,592.32
$ 40,000 - $ 49,999	2,373	$ 104,735,778	$ 16,334,873	$ 7,094,050	$ 81,665,782	$ 6,004,279.01
$ 50,000 - $ 74,999	1,365	$ 80,124,643	$ 13,152,306	$ 4,074,738	$ 63,006,476	$ 5,302,135.17
$ 75,000 - $ 99,999	244	$ 20,344,003	$ 4,623,053	$ 725,858	$ 15,270,333	$ 1,429,747.55
$100,000 AND OVER	101	$ 13,269,595	$ 3,797,389	$ 300,000	$ 9,322,378	$ 971,582.48
NO AGI	14,981	$ 0	$ 230,045	$ 26,916	$ 161,410	$ .00
TOTALS	186,916	$ 2,452,529,759	$ 269,610,330	$ 293,708,648	$ 1,892,439,599	$ 88,176,299.72

TABLE 23

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	34,415	$ 66,179,121	$ 1,256,717	$ 9,782,551	$ 55,438,622	$ 48,442.75
$ 3,000 - $ 3,999	19,149	$ 67,037,471	$ 2,788,512	$ 9,631,579	$ 54,644,600	$ 318,590.30
$ 4,000 - $ 4,999	18,557	$ 83,415,246	$ 4,640,392	$ 11,814,628	$ 67,016,452	$ 741,753.51
$ 5,000 - $ 5,999	17,394	$ 95,538,586	$ 6,426,783	$ 13,358,614	$ 75,766,262	$ 1,229,369.90
$ 6,000 - $ 6,999	17,570	$ 114,213,305	$ 8,752,216	$ 15,810,545	$ 89,656,884	$ 1,870,525.74
$ 7,000 - $ 7,999	17,588	$ 131,810,088	$ 11,496,546	$ 18,017,336	$ 102,304,513	$ 2,485,696.51
$ 8,000 - $ 8,999	16,977	$ 144,195,442	$ 13,875,806	$ 19,268,308	$ 111,059,330	$ 3,001,646.87
$ 9,000 - $ 9,999	15,431	$ 146,466,451	$ 15,337,948	$ 18,329,039	$ 112,812,075	$ 3,343,791.60
$ 10,000 - $ 11,999	26,807	$ 294,219,194	$ 34,469,402	$ 32,053,552	$ 227,716,965	$ 7,661,253.56
$ 12,000 - $ 13,999	22,643	$ 293,827,837	$ 37,681,978	$ 27,130,445	$ 228,842,403	$ 8,811,386.05
$ 14,000 - $ 15,999	18,625	$ 278,522,605	$ 39,357,316	$ 22,319,726	$ 216,935,555	$ 9,210,863.35
$ 16,000 - $ 17,999	13,697	$ 232,090,206	$ 35,136,471	$ 16,423,464	$ 180,530,271	$ 8,218,553.57
$ 18,000 - $ 19,999	10,103	$ 191,382,966	$ 30,669,901	$ 12,116,990	$ 148,596,075	$ 7,138,530.00
$ 20,000 - $ 21,999	7,909	$ 165,718,626	$ 27,683,554	$ 9,485,138	$ 128,590,357	$ 6,522,556.42
$ 22,000 - $ 24,999	7,473	$ 174,652,169	$ 30,457,009	$ 8,962,017	$ 135,236,262	$ 7,252,268.24
$ 25,000 - $ 29,999	6,299	$ 171,070,813	$ 30,973,280	$ 7,550,492	$ 132,551,659	$ 7,699,174.85
$ 30,000 - $ 34,999	2,794	$ 89,962,841	$ 16,310,366	$ 3,348,457	$ 70,311,244	$ 4,474,398.53
$ 35,000 - $ 39,999	1,486	$ 55,427,257	$ 10,130,916	$ 1,779,809	$ 43,533,498	$ 2,998,376.84
$ 40,000 - $ 49,999	1,501	$ 66,594,194	$ 12,662,755	$ 1,795,056	$ 52,164,104	$ 3,911,732.06
$ 50,000 - $ 74,999	1,031	$ 60,403,424	$ 13,263,933	$ 1,234,785	$ 45,970,581	$ 3,836,150.55
$ 75,000 - $ 99,999	195	$ 16,551,630	$ 4,146,308	$ 234,000	$ 12,171,322	$ 1,143,961.35
$100,000 AND OVER	96	$ 12,868,956	$ 3,883,003	$ 115,200	$ 8,870,753	$ 909,976.42
NO AGI	849	$ 0	$ 62,587	$ 134,531	$ 39,028	$ 215.08
TOTALS	278,589	$ 2,952,148,428	$ 391,663,6[illegible]	$ 260,695,262	$ 2,300,756,815	$ 92,829,314.05

TABLE 24
TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	68,169	$ 73,178,276	$ 7,938,091	$ 40,535,262	84,925	11,725	$ .00
$ 1,000 - $ 1,999	114,352	$ 244,952,945	$ 13,920,260	$ 173,067,568	142,973	16,011	$ 173.03
$ 2,000 - $ 2,999	125,724	$ 431,485,854	$ 25,018,336	$ 314,551,990	168,289	23,949	$ 767,446.06
$ 3,000 - $ 3,999	124,786	$ 593,605,326	$ 37,899,823	$ 436,765,120	179,242	32,571	$ 2,954,107.65
$ 4,000 - $ 4,999	112,271	$ 687,883,174	$ 54,598,528	$ 502,549,887	157,738	32,717	$ 7,622,214.89
$ 5,000 - $ 5,999	103,234	$ 780,230,273	$ 72,446,528	$ 567,444,610	139,404	33,924	$ 12,612,907.22
$ 6,000 - $ 6,999	96,169	$ 863,649,711	$ 88,848,800	$ 623,845,206	128,395	37,524	$ 16,321,602.75
$ 7,000 - $ 7,999	83,297	$ 866,396,675	$ 96,628,775	$ 624,101,281	111,578	38,844	$ 18,400,267.82
$ 8,000 - $ 8,999	77,544	$ 912,651,135	$ 108,312,113	$ 658,654,523	102,905	41,292	$ 21,655,496.91
$ 9,000 - $ 9,999	73,253	$ 965,363,103	$ 121,505,551	$ 695,456,986	96,959	45,277	$ 24,939,941.64
$ 10,000 - $ 14,999	290,521	$ 4,979,382,320	$ 697,810,268	$ 3,570,952,980	391,296	256,585	$153,640,596.20
$ 15,000 - $ 19,999	149,277	$ 3,590,489,110	$ 562,200,703	$ 2,556,519,261	213,598	188,138	$130,898,990.79
$ 20,000 - $ 24,999	56,584	$ 1,757,204,258	$ 294,550,010	$ 1,249,432,754	86,176	79,790	$ 72,694,821.08
$ 25,000 - $ 29,999	22,988	$ 882,403,978	$ 157,341,560	$ 625,072,458	36,221	31,632	$ 40,389,044.02
$ 30,000 - $ 39,999	18,202	$ 686,175,900	$ 170,786,441	$ 621,153,129	28,794	24,358	$ 45,210,197.51
$ 40,000 - $ 49,999	6,905	$ 448,297,907	$ 97,453,247	$ 305,925,321	10,771	9,251	$ 25,080,853.38
$ 50,000 - $ 74,999	5,368	$ 481,887,947	$ 120,683,906	$ 313,430,572	8,144	7,315	$ 28,567,275.63
$ 75,000 AND OVER	2,310	$ 451,230,018	$ 141,808,810	$ 268,190,546	3,503	3,172	$ 28,757,801.43
NO TAXABLE INCOME	28,669	$ 73,942,520	$ 43,548,469	$ 0	54,444	27,571	$ .00
TOTALS	1,559,522	$ 19,970,410,430	$ 2,913,300,219	$ 14,147,649,454	2,145,355	941,644	$630,513,738.01

TABLE 25

ALL TOTAL PAY RETURNS

ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 1,000 - $ 1,999	1,020	$ 2,961,511	$ 243,230	$ 2,027,013	1,020	0	$ 173.03
$ 2,000 - $ 2,999	60,032	$ 214,200,041	$ 15,671,371	$ 154,372,730	65,557	3,087	$ 767,446.06
$ 3,000 - $ 3,999	80,413	$ 400,719,540	$ 33,561,679	$ 282,059,339	101,491	14,153	$ 2,954,107.65
$ 4,000 - $ 4,999	102,383	$ 639,450,995	$ 54,910,756	$ 461,449,295	139,127	27,893	$ 7,622,214.89
$ 5,000 - $ 5,999	102,892	$ 777,749,349	$ 72,374,311	$ 565,579,200	138,968	33,714	$ 12,612,907.22
$ 6,000 - $ 6,999	95,914	$ 861,384,658	$ 88,680,103	$ 622,187,973	128,090	37,404	$ 16,321,602.75
$ 7,000 - $ 7,999	83,092	$ 864,313,211	$ 96,456,544	$ 622,569,661	111,326	38,751	$ 18,400,267.82
$ 8,000 - $ 8,999	77,424	$ 911,218,557	$ 108,155,620	$ 657,638,335	102,759	41,229	$ 21,655,496.91
$ 9,000 - $ 9,999	73,143	$ 963,866,827	$ 121,329,059	$ 694,414,945	96,832	45,205	$ 24,939,941.64
$ 10,000 - $ 14,999	290,261	$ 4,975,048,747	$ 697,334,870	$ 3,567,849,557	390,968	256,388	$153,640,596.20
$ 15,000 - $ 19,999	149,204	$ 3,588,677,933	$ 561,872,856	$ 2,555,298,105	213,505	188,036	$130,898,990.79
$ 20,000 - $ 24,999	56,563	$ 1,756,545,262	$ 294,456,456	$ 1,248,979,710	86,143	79,771	$ 72,694,821.08
$ 25,000 - $ 29,999	22,976	$ 881,946,729	$ 157,302,264	$ 624,750,856	36,202	31,617	$ 40,389,044.02
$ 30,000 - $ 39,999	18,194	$ 885,754,857	$ 170,702,977	$ 620,879,512	28,782	24,345	$ 45,210,197.51
$ 40,000 - $ 49,999	6,903	$ 448,139,560	$ 97,416,396	$ 305,836,811	10,769	9,248	$ 25,080,853.38
$ 50,000 - $ 74,999	5,266	$ 481,619,415	$ 120,682,362	$ 313,293,540	8,141	7,314	$ 28,567,275.63
$ 75,000 AND OVER	2,307	$ 450,699,307	$ 141,659,884	$ 267,880,200	3,498	3,168	$ 28,757,801.43
NO TAXABLE INCOME	0	$ 0	$ 0	$ 0	0	0	$ .00
TOTALS	1,227,987	$ 19,104,296,499	$ 2,832,810,738	$ 13,567,066,782	1,663,176	841,323	$630,513,738.01

TABLE 26
TOTAL NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	68,169	$ 73,178,276	$ 7,938,091	$ 40,535,262	84,925	11,723	$ .00
$ 1,000 - $ 1,999	113,331	$ 241,991,434	$ 13,677,030	$ 171,040,555	141,953	16,011	$ .00
$ 2,000 - $ 2,999	65,692	$ 217,285,813	$ 9,346,965	$ 160,179,260	103,732	20,862	$ .00
$ 3,000 - $ 3,999	44,373	$ 192,885,786	$ 4,338,144	$ 154,705,781	77,751	18,418	$ .00
$ 4,000 - $ 4,999	9,688	$ 48,432,179	$ 312,228-	$ 41,100,592	18,611	4,824	$ .00
$ 5,000 - $ 5,999	342	$ 2,480,924	$ 72,217	$ 1,865,410	436	210	$ .00
$ 6,000 - $ 6,999	255	$ 2,265,053	$ 168,697	$ 1,657,233	305	120	$ .00
$ 7,000 - $ 7,999	205	$ 2,083,464	$ 172,231	$ 1,531,620	252	93	$ .00
$ 8,000 - $ 8,999	120	$ 1,432,578	$ 156,493	$ 1,016,188	146	63	$ .00
$ 9,000 - $ 9,999	110	$ 1,496,276	$ 176,492	$ 1,042,041	127	72	$ .00
$ 10,000 - $ 14,999	260	$ 4,333,573	$ 475,398	$ 3,103,423	338	197	$ .00
$ 15,000 - $ 19,999	73	$ 1,811,177	$ 327,847	$ 1,221,156	93	102	$ .00
$ 20,000 - $ 24,999	21	$ 658,996	$ 93,554	$ 453,044	33	19	$ .00
$ 25,000 - $ 29,999	12	$ 457,249	$ 39,296	$ 321,602	19	15	$ .00
$ 30,000 - $ 39,999	8	$ 421,043	$ 83,464	$ 273,617	12	13	$ .00
$ 40,000 - $ 49,999	2	$ 158,347	$ 36,851	$ 88,510	2	3	$ .00
$ 50,000 - $ 74,999	2	$ 268,532	$ 1,544	$ 137,032	3	1	$ .00
$ 75,000 AND OVER	3	$ 530,711	$ 148,926	$ 310,346	5	4	$ .00
NO TAXABLE INCOME	28,669	$ 73,942,520	$ 43,548,469	$ 0	54,444	27,571	$ .00
TOTALS	331,535	$ 866,113,931	$ 80,489,481	$ 580,582,672	482,177	100,321	$ .00

TABLE 27

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $0 - $4,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	66,024	$ 53,586,824	$ 2,896,852	$ 39,322,171	80,860	10,262	$ .00
$ 1,000 - $ 1,999	110,395	$ 211,281,154	$ 5,973,834	$ 166,924,710	135,833	13,532	$ 166.12
$ 2,000 - $ 2,999	117,037	$ 365,531,805	$ 12,872,578	$ 292,172,019	153,118	18,768	$ 720,435.95
$ 3,000 - $ 3,999	95,753	$ 404,032,909	$ 12,101,312	$ 332,311,963	135,058	20,902	$ 1,964,163.18
$ 4,000 - $ 4,999	14,967	$ 71,601,283	$ 1,061,998-	$ 62,321,091	24,700	5,321	$ 343,499.73
$ 5,000 - $ 5,999	162	$ 728,458	$ 420,978-	$ 977,964	249	122	$ 13,444.08
$ 6,000 - $ 6,999	38	$ 134,629	$ 149,651-	$ 245,175	60	34	$ 2,756.85
$ 7,000 - $ 7,999	32	$ 130,659	$ 147,546-	$ 242,083	57	19	$ 1,372.72
$ 8,000 - $ 8,999	13	$ 56,052	$ 69,736-	$ 107,412	25	1	$ 397.00
$ 9,000 - $ 9,999	6	$ 13,674	$ 53,108-	$ 57,525	7	1	$ 817.78
$ 10,000 - $ 14,999	20	$ 49,573	$ 260,768-	$ 233,899	33	20	$ 1,689.02
$ 15,000 - $ 19,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 20,000 - $ 24,999	2	$ 1,481	$ 44,395-	$ 41,676	4	3	$ .00
$ 25,000 - $ 29,999	2	$ 1,774	$ 65,850-	$ 54,096	3	2	$ .00
$ 30,000 - $ 39,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 40,000 - $ 49,999	1	$ 4,521	$ 42,365-	$ 46,001	1	1	$ 3,874.79
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	23,397	$ 2,834,015	$ 4,750,757	$ 0	43,323	24,528	$ .00
TOTALS	427,869	$ 1,109,989,211	$ 36,278,938	$ 894,057,785	573,331	93,516	$ 3,052,117.22

TABLE 28
TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $5,000 - $9,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	1,560	$ 10,550,145	$ 2,004,739	$ 891,703	2,934	1,067	$ .00
$ 1,000 - $ 1,999	3,113	$ 20,555,486	$ 3,489,646	$ 4,852,051	5,576	1,884	$ 5.26
$ 2,000 - $ 2,999	7,470	$ 47,633,959	$ 6,679,744	$ 19,301,341	12,942	4,209	$ 42,852.42
$ 3,000 - $ 3,999	27,274	$ 164,245,506	$ 18,993,595	$ 99,233,677	41,104	10,062	$ 949,995.29
$ 4,000 - $ 4,999	94,386	$ 576,313,331	$ 46,612,826	$ 426,955,996	128,292	24,948	$ 7,090,098.06
$ 5,000 - $ 5,999	97,580	$ 708,923,404	$ 58,618,816	$ 536,059,811	130,632	29,235	$ 11,974,956.87
$ 6,000 - $ 6,999	82,845	$ 701,567,969	$ 61,594,007	$ 536,179,168	109,419	28,201	$ 14,091,550.78
$ 7,000 - $ 7,999	42,158	$ 392,906,419	$ 28,928,986	$ 311,326,675	58,743	19,690	$ 9,051,190.42
$ 8,000 - $ 8,999	5,712	$ 54,475,809	$ 40,771-	$ 47,469,932	8,694	4,208	$ 1,520,657.57
$ 9,000 - $ 9,999	424	$ 3,939,859	$ 539,526-	$ 3,967,366	536	332	$ 142,141.82
$ 10,000 - $ 14,999	155	$ 1,357,763	$ 606,391-	$ 1,709,085	215	160	$ 69,503.30
$ 15,000 - $ 19,999	11	$ 93,726	$ 127,095-	$ 188,671	19	15	$ 9,576.61
$ 20,000 - $ 24,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 25,000 - $ 29,999	3	$ 22,079	$ 75,725-	$ 80,482	4	3	$ 4,766.84
$ 30,000 - $ 39,999	1	$ 5,921	$ 29,939-	$ 32,860	2	2	$ 921.00
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	3,353	$ 23,667,707	$ 6,453,709	$ 0	7,046	1,663	$ .00
TOTALS	366,045	$ 2,706,259,083	$ 231,956,621	$ 1,988,248,818	506,158	125,679	$ 44,948,218.24

TABLE 29

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $10,000 - $24,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	535	$ 7,173,895	$ 1,977,674	$ 297,015	1,038	333	$ .00
$ 1,000 - $ 1,999	784	$ 10,586,820	$ 3,014,457	$ 1,198,565	1,461	527	$ 1.15
$ 2,000 - $ 2,999	1,147	$ 15,407,402	$ 3,849,452	$ 2,895,781	2,102	922	$ 3,801.81
$ 3,000 - $ 3,999	1,668	$ 21,817,177	$ 5,090,842	$ 5,898,566	2,896	1,521	$ 38,322.23
$ 4,000 - $ 4,999	2,833	$ 36,408,407	$ 7,529,063	$ 12,893,731	4,595	2,366	$ 183,705.68
$ 5,000 - $ 5,999	5,344	$ 66,035,248	$ 12,061,622	$ 29,705,919	8,295	4,464	$ 610,413.47
$ 6,000 - $ 6,999	13,139	$ 156,555,349	$ 24,893,309	$ 86,460,950	18,666	9,148	$ 2,203,546.56
$ 7,000 - $ 7,999	40,931	$ 466,474,276	$ 64,865,033	$ 311,210,936	52,483	18,954	$ 9,310,341.42
$ 8,000 - $ 8,999	71,632	$ 851,725,619	$ 105,786,750	$ 609,478,959	93,876	36,918	$ 20,083,010.00
$ 9,000 - $ 9,999	72,547	$ 952,499,186	$ 118,632,485	$ 688,809,047	95,992	44,672	$ 24,705,260.67
$ 10,000 - $ 14,999	285,964	$ 4,844,890,443	$ 661,981,860	$ 3,510,646,612	384,431	251,699	$150,958,782.54
$ 15,000 - $ 19,999	98,750	$ 2,181,386,605	$ 298,788,702	$ 1,636,775,065	141,509	122,049	$ 82,451,383.08
$ 20,000 - $ 24,999	3,702	$ 86,909,490	$ 1,184,029	$ 78,480,523	5,547	3,972	$ 4,517,006.70
$ 25,000 - $ 29,999	57	$ 1,292,327	$ 335,555-	$ 1,487,591	83	57	$ 95,277.59
$ 30,000 - $ 39,999	11	$ 238,647	$ 162,498-	$ 361,535	15	16	$ 25,882.31
$ 40,000 - $ 49,999	5	$ 97,468	$ 135,600-	$ 220,000	7	7	$ 18,115.35
$ 50,000 - $ 74,999	1	$ 24,882	$ 33,580-	$ 51,254	2	2	$ 4,476.15
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	1,471	$ 20,947,714	$ 10,679,088	$ 0	3,140	919	$ .00
TOTALS	600,521	$ 9,720,471,155	$ 1,319,667,133	$ 6,976,872,049	816,138	498,546	$295,209,326.71

TABLE 30

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $25,000 - $49,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	43	$ 1,393,563	$ 768,943	$ 19,965	79	50	$ .00
$ 1,000 - $ 1,999	46	$ 1,502,786	$ 674,964	$ 72,010	76	55	$ .20
$ 2,000 - $ 2,999	59	$ 1,923,831	$ 949,441	$ 152,629	106	43	$ 302.83
$ 3,000 - $ 3,999	72	$ 2,244,723	$ 1,094,753	$ 254,253	144	66	$ 1,354.83
$ 4,000 - $ 4,999	71	$ 2,328,232	$ 960,732	$ 315,381	123	61	$ 4,157.77
$ 5,000 - $ 5,999	114	$ 3,553,365	$ 1,584,596	$ 622,261	199	92	$ 12,506.55
$ 6,000 - $ 6,999	125	$ 4,016,342	$ 1,797,712	$ 813,772	209	116	$ 20,196.85
$ 7,000 - $ 7,999	160	$ 5,039,983	$ 1,973,053	$ 1,200,651	263	175	$ 33,867.32
$ 8,000 - $ 8,999	177	$ 5,537,996	$ 2,162,983	$ 1,512,049	289	154	$ 48,912.68
$ 9,000 - $ 9,999	264	$ 8,147,617	$ 3,061,088	$ 2,510,179	407	264	$ 87,682.49
$ 10,000 - $ 14,999	4,247	$ 122,410,243	$ 30,879,181	$ 56,649,159	6,389	4,547	$ 2,537,856.03
$ 15,000 - $ 19,999	50,258	$ 1,391,494,077	$ 355,864,122	$ 914,953,439	71,671	65,823	$ 48,198,080.06
$ 20,000 - $ 24,999	52,403	$ 1,639,219,967	$ 281,698,288	$ 1,160,044,061	79,888	75,263	$ 67,538,909.42
$ 25,000 - $ 29,999	21,808	$ 812,506,040	$ 134,096,083	$ 592,274,744	34,444	30,292	$ 38,270,569.58
$ 30,000 - $ 39,999	11,556	$ 488,036,024	$ 63,115,227	$ 385,217,691	18,657	15,293	$ 27,755,548.36
$ 40,000 - $ 49,999	1,176	$ 54,395,489	$ 1,084,397	$ 50,345,197	1,863	1,438	$ 4,067,863.62
$ 50,000 - $ 74,999	19	$ 837,748	$ 264,386-	$ 1,013,306	27	24	$ 90,098.45
$ 75,000 AND OVER	1	$ 35,857	$ 57,001-	$ 87,764	1	0	$ 9,008.74
NO TAXABLE INCOME	280	$ 9,415,025	$ 7,844,167	$ 0	593	298	$ .00
TOTALS	142,879	$ 4,554,038,908	$ 789,288,343	$ 3,168,058,511	215,428	194,056	$188,676,915.80

TABLE 31
TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $50,000 AND OVER

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	7	$ 473,849	$ 289,883	$ 4,408	14	11	$ .00
$ 1,000 - $ 1,999	13	$ 1,026,699	$ 767,359	$ 20,232	27	13	$ .30
$ 2,000 - $ 2,999	11	$ 988,857	$ 667,121	$ 30,220	21	7	$ 53.05
$ 3,000 - $ 3,999	19	$ 1,265,011	$ 619,321	$ 66,661	40	18	$ 272.12
$ 4,000 - $ 4,999	14	$ 1,231,921	$ 557,905	$ 63,688	28	21	$ 753.65
$ 5,000 - $ 5,999	14	$ 989,798	$ 602,472	$ 78,655	29	11	$ 1,584.25
$ 6,000 - $ 6,999	22	$ 1,375,222	$ 713,423	$ 146,141	41	25	$ 3,551.71
$ 7,000 - $ 7,999	16	$ 1,845,138	$ 1,009,249	$ 120,936	32	6	$ 3,495.94
$ 8,000 - $ 8,999	10	$ 855,459	$ 472,887	$ 86,171	21	11	$ 2,519.66
$ 9,000 - $ 9,999	12	$ 762,767	$ 404,613	$ 112,869	17	8	$ 4,038.88
$ 10,000 - $ 14,999	135	$ 10,674,298	$ 5,816,386	$ 1,714,225	228	159	$ 72,765.31
$ 15,000 - $ 19,999	258	$ 17,514,702	$ 7,674,974	$ 4,602,086	399	251	$ 239,951.04
$ 20,000 - $ 24,999	477	$ 31,073,320	$ 11,712,084	$ 10,866,494	737	552	$ 638,904.96
$ 25,000 - $ 29,999	1,118	$ 68,581,758	$ 23,722,607	$ 31,175,545	1,687	1,278	$ 2,018,430.01
$ 30,000 - $ 39,999	6,634	$ 397,895,306	$ 107,863,651	$ 235,541,043	10,120	9,047	$ 17,427,845.82
$ 40,000 - $ 49,999	5,723	$ 393,800,429	$ 96,546,815	$ 255,314,123	8,900	7,805	$ 20,990,999.62
$ 50,000 - $ 74,999	5,248	$ 481,025,317	$ 120,981,872	$ 312,366,012	8,115	7,289	$ 28,472,701.03
$ 75,000 AND OVER	2,309	$ 451,194,161	$ 141,865,811	$ 268,102,782	3,502	3,172	$ 38,748,792.69
NO TAXABLE INCOME	168	$ 17,078,059	$ 13,820,748	$ 0	342	163	$ .00
TOTAL	22,208	$ 1,879,652,073	$ 536,109,184	$ 1,120,412,291	34,300	29,847	$ 98,626,660.04

TABLE 32

TOTAL PAY AND NO-PAY RETURNS BY COMPONENTS OF INCOME

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	WAGES AND SALARIES	OTHER INCOME	ADJUSTMENTS TO INCOME	ADJUSTED GROSS INCOME	TAX PAID
$ 1 - $ 2,999	223,648	$ 285,404,478	$ 114,028,190	$ 15,669,339	$ 383,763,329	$ 114,112.72
$ 3,000 - $ 3,999	92,485	$ 220,587,834	$ 111,168,662	$ 8,467,082	$ 323,289,414	$ 987,930.48
$ 4,000 - $ 4,999	89,607	$ 264,758,715	$ 147,316,073	$ 9,140,320	$ 402,936,468	$ 1,950,245.51
$ 5,000 - $ 5,999	79,841	$ 290,467,039	$ 157,167,192	$ 9,292,838	$ 438,341,393	$ 4,742,077.13
$ 6,000 - $ 6,999	76,842	$ 344,042,842	$ 165,010,281	$ 9,875,549	$ 499,177,574	$ 7,096,585.53
$ 7,000 - $ 7,999	74,064	$ 399,980,230	$ 164,891,486	$ 9,996,706	$ 554,875,010	$ 9,269,471.22
$ 8,000 - $ 8,999	70,430	$ 442,869,782	$ 166,155,712	$ 10,934,599	$ 598,110,895	$ 11,183,990.48
$ 9,000 - $ 9,999	64,868	$ 465,961,963	$ 160,136,418	$ 10,344,170	$ 615,754,211	$ 12,656,093.88
$ 10,000 - $ 11,999	117,222	$ 994,908,322	$ 313,311,187	$ 21,328,092	$ 1,286,891,417	$ 29,952,398.99
$ 12,000 - $ 13,999	104,809	$ 1,088,537,204	$ 293,134,445	$ 20,747,014	$ 1,360,924,635	$ 36,069,426.12
$ 14,000 - $ 15,999	95,254	$ 1,167,996,607	$ 278,973,512	$ 20,262,558	$ 1,426,707,561	$ 41,432,823.75
$ 16,000 - $ 17,999	81,428	$ 1,137,561,515	$ 263,268,104	$ 18,775,896	$ 1,382,053,723	$ 42,626,824.59
$ 18,000 - $ 19,999	70,285	$ 1,100,336,294	$ 251,152,121	$ 17,739,122	$ 1,333,749,293	$ 43,184,782.62
$ 20,000 - $ 21,999	61,019	$ 1,065,417,357	$ 230,068,353	$ 15,770,104	$ 1,279,715,606	$ 43,287,361.87
$ 22,000 - $ 24,999	70,504	$ 1,354,782,450	$ 316,893,437	$ 21,246,967	$ 1,650,428,920	$ 58,655,708.77
$ 25,000 - $ 29,999	71,679	$ 1,539,239,364	$ 439,120,541	$ 27,123,984	$ 1,951,235,921	$ 74,526,481.77
$ 30,000 - $ 34,999	34,850	$ 798,756,228	$ 342,330,782	$ 18,422,082	$ 1,122,664,928	$ 46,289,226.14
$ 35,000 - $ 39,999	18,396	$ 430,266,068	$ 268,259,577	$ 13,071,931	$ 685,453,714	$ 30,296,955.23
$ 40,000 - $ 49,999	17,954	$ 435,178,106	$ 376,850,757	$ 17,344,518	$ 794,684,345	$ 37,564,252.66
$ 50,000 - $ 74,999	13,974	$ 397,266,380	$ 454,287,740	$ 19,940,658	$ 831,613,462	$ 42,584,962.20
$ 75,000 - $ 99,999	3,989	$ 166,374,590	$ 181,681,956	$ 7,147,514	$ 340,909,032	$ 18,135,402.63
$100,000 AND OVER	4,245	$ 352,568,303	$ 363,997,692	$ 9,436,416	$ 707,129,579	$ 37,906,295.21
NO AGI	22,129	$ 51,976,458	$ 353,322,827-	$ 8,593,693	$ C	$ 328.51
TOTALS	1,559,522	$ 14,795,258,129	$ 5,205,883,391	$ 340,671,152	$ 19,970,410,430	$630,513,738.01

TABLE 33

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	CHILD CARE CREDIT	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	223,648	$ 383,763,329	$ 3,818.00	$ 702.41	$ 312,923.50	$ 114,112.72
$ 3,000 - $ 3,999	92,485	$ 323,289,414	$ 16,947.00	$ 5,690.23	$ 146,579.12	$ 987,930.48
$ 4,000 - $ 4,999	89,607	$ 402,936,468	$ 30,136.00	$ 14,857.89	$ 151,826.69	$ 1,950,245.51
$ 5,000 - $ 5,999	79,841	$ 438,341,393	$ 53,591.00	$ 40,726.37	$ 153,929.02	$ 4,742,077.13
$ 6,000 - $ 6,999	76,842	$ 499,177,574	$ 77,016.00	$ 65,137.67	$ 151,992.23	$ 7,096,585.53
$ 7,000 - $ 7,999	74,064	$ 554,875,010	$ 105,873.00	$ 105,727.11	$ 158,022.06	$ 9,269,471.22
$ 8,000 - $ 8,999	70,430	$ 598,110,895	$ 126,901.00	$ 148,992.82	$ 165,603.74	$ 11,183,990.48
$ 9,000 - $ 9,999	64,868	$ 615,754,211	$ 143,420.00	$ 179,322.70	$ 154,827.84	$ 12,656,093.88
$ 10,000 - $ 11,999	117,222	$ 1,286,891,417	$ 284,141.00	$ 425,897.80	$ 297,310.38	$ 29,952,398.99
$ 12,000 - $ 13,999	104,809	$ 1,360,924,635	$ 309,655.00	$ 462,829.89	$ 295,344.64	$ 36,069,426.12
$ 14,000 - $ 15,999	95,254	$ 1,426,707,561	$ 308,736.00	$ 556,224.68	$ 265,556.66	$ 41,432,823.75
$ 16,000 - $ 17,999	81,428	$ 1,382,053,723	$ 284,056.00	$ 599,953.14	$ 240,051.63	$ 42,626,824.59
$ 18,000 - $ 19,999	70,285	$ 1,333,749,293	$ 239,257.00	$ 695,257.23	$ 233,708.77	$ 43,184,782.62
$ 20,000 - $ 21,999	61,019	$ 1,279,715,606	$ 190,567.00	$ 677,650.12	$ 206,108.92	$ 43,287,361.87
$ 22,000 - $ 24,999	70,504	$ 1,650,428,920	$ 205,963.00	$ 804,168.53	$ 259,623.69	$ 58,655,708.77
$ 25,000 - $ 29,999	71,679	$ 1,951,235,921	$ 177,964.00	$ 841,111.52	$ 328,853.16	$ 74,526,481.77
$ 30,000 - $ 34,999	34,850	$ 1,122,664,928	$ 71,334.00	$ 544,064.60	$ 216,574.52	$ 46,289,226.14
$ 35,000 - $ 39,999	28,396	$ 685,453,714	$ 34,038.00	$ 330,420.11	$ 156,602.41	$ 30,296,955.23
$ 40,000 - $ 49,999	17,954	$ 794,684,345	$ 24,606.00	$ 344,906.98	$ 179,188.82	$ 37,564,252.66
$ 50,000 - $ 74,999	13,974	$ 831,613,462	$ 13,640.00	$ 372,934.14	$ 117,232.20	$ 42,584,962.20
$ 75,000 - $ 99,999	3,989	$ 340,909,032	$ 2,860.00	$ 192,727.97	$ 27,695.10	$ 18,135,402.63
$100,000 AND OVER	4,245	$ 707,129,579	$ 2,849.00	$ 624,927.13	$ 20,514.29	$ 37,906,295.21
NO AGI	22,129	$ 0	$ .00	$ .00	$ 812,530.13	$ 328.51
TOTALS	1,559,522	$ 19,970,410,430	$ 2,707,368.00	$ 8,034,231.04	$ 5,052,599.52	$630,513,738.01

TABLE 34

TOTAL PAY AND NO-PAY RETURNS BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	223,648	$ 383,763,329	$ 23,287,247	$ 16,633,949	$ 6,653,298	$ 114,112.72
$ 3,000 - $ 3,999	92,485	$ 323,269,414	$ 21,306,873	$ 9,268,311	$ 12,038,562	$ 987,930.48
$ 4,000 - $ 4,999	89,607	$ 402,936,468	$ 27,586,539	$ 10,131,702	$ 17,454,837	$ 1,950,245.51
$ 5,000 - $ 5,999	79,841	$ 438,341,393	$ 43,960,546	$ 15,059,943	$ 28,900,603	$ 4,742,077.13
$ 6,000 - $ 6,999	76,842	$ 499,177,574	$ 54,028,787	$ 16,291,791	$ 37,736,996	$ 7,096,585.53
$ 7,000 - $ 7,999	74,064	$ 554,875,010	$ 64,815,893	$ 17,380,854	$ 47,435,039	$ 9,269,471.23
$ 8,000 - $ 8,999	70,430	$ 598,120,895	$ 74,095,631	$ 18,301,555	$ 55,794,076	$ 11,183,990.48
$ 9,000 - $ 9,999	64,868	$ 615,754,211	$ 80,014,141	$ 17,924,234	$ 62,089,907	$ 12,656,093.88
$ 10,000 - $ 11,999	117,222	$ 1,286,891,417	$ 179,040,179	$ 36,290,904	$ 142,749,275	$ 29,952,398.99
$ 12,000 - $ 13,999	104,809	$ 1,360,924,635	$ 201,527,355	$ 36,524,129	$ 165,003,226	$ 36,069,426.12
$ 14,000 - $ 15,999	95,254	$ 1,426,707,561	$ 223,217,812	$ 37,341,034	$ 185,876,778	$ 41,432,823.75
$ 16,000 - $ 17,999	81,428	$ 1,382,053,723	$ 225,966,314	$ 35,824,464	$ 190,141,850	$ 42,626,824.59
$ 18,000 - $ 19,999	70,285	$ 1,333,749,293	$ 226,368,566	$ 35,058,842	$ 191,309,724	$ 43,184,782.62
$ 20,000 - $ 21,999	61,019	$ 1,279,715,606	$ 223,598,967	$ 33,867,395	$ 189,731,572	$ 43,287,361.87
$ 22,000 - $ 24,999	70,504	$ 1,650,428,920	$ 299,227,030	$ 44,372,322	$ 254,854,708	$ 58,655,708.77
$ 25,000 - $ 29,999	71,679	$ 1,951,235,921	$ 369,439,921	$ 53,175,364	$ 316,264,557	$ 74,526,481.77
$ 30,000 - $ 34,999	34,850	$ 1,122,664,928	$ 222,740,010	$ 30,428,600	$ 192,311,410	$ 46,289,226.14
$ 35,000 - $ 39,999	18,396	$ 685,453,714	$ 141,796,423	$ 17,664,195	$ 124,132,228	$ 30,296,955.23
$ 40,000 - $ 49,999	17,954	$ 794,684,345	$ 175,835,746	$ 19,255,598	$ 156,580,148	$ 37,564,252.66
$ 50,000 - $ 74,999	13,974	$ 831,613,462	$ 210,760,579	$ 18,076,667	$ 192,683,912	$ 42,584,962.20
$ 75,000 - $ 99,999	3,989	$ 340,909,032	$ 100,885,641	$ 7,054,852	$ 93,830,789	$ 18,135,402.63
$100,000 AND OVER	4,245	$ 707,129,579	$ 260,402,239	$ 10,807,756	$ 249,594,483	$ 37,906,295.21
NO AGI	22,129	$ 0	$ 3,703,609	$ 3,571,368	$ 132,241	$ 328.51
TOTALS	1,559,522	$ 19,970,410,430	$ 3,453,606,048	$ 540,305,829	$ 2,913,300,219	$ 630,513,738.01

TABLE 35
1990 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,806	4,132	.38	412	.17	123	191	98	9.97
ADAMS	3,487	2,447	.17	254	.10	66	113	75	10.38
ALLAMAKEE	8,852	6,234	.43	766	.32	116	527	123	12.29
APPANOOSE	8,503	6,236	.43	725	.30	206	288	231	11.63
AUDUBON	5,343	3,952	.27	527	.22	164	241	122	13.34
BENTON	14,393	11,683	.80	1,321	.55	486	687	398	11.31
BLACK HAWK	86,249	68,062	4.67	13,875	5.73	4,910	4,941	4,024	20.39
BOONE	14,096	13,920	.89	1,958	.81	715	674	569	15.15
BREMER	15,617	13,556	.86	1,918	.75	462	813	643	14.48
BUCHANAN	13,044	10,273	.71	1,694	.70	514	657	523	16.49
BUENA VISTA	13,308	10,435	.73	1,150	.47	374	516	260	11.02
BUTLER	10,384	8,558	.59	805	.33	207	254	234	9.41
CALHOUN	8,773	6,704	.46	897	.37	133	527	142	13.38
CARROLL	14,633	11,112	.76	1,808	.75	337	356	1,125	16.27
CASS	10,953	8,410	.58	948	.37	174	499	215	10.56
CEDAR	11,663	9,362	.64	1,032	.43	275	441	276	11.02
CERRO GORDO	30,746	24,138	1.66	4,367	1.80	1,248	1,624	1,495	18.09
CHEROKEE	10,389	7,963	.54	1,417	.59	302	763	332	17.88
CHICKASAW	9,203	7,216	.50	874	.36	323	316	235	12.11
CLARKE	5,240	3,893	.27	560	.23	140	238	142	14.38
CLAY	12,737	9,922	.68	1,401	.58	350	634	417	14.12
CLAYTON	12,077	8,622	.61	1,029	.42	315	392	322	11.66
CLINTON	35,382	28,866	1.98	4,451	1.84	1,129	1,368	1,454	15.41
CRAWFORD	11,708	8,714	.60	900	.37	273	311	316	10.33
DALLAS	19,178	15,505	1.06	3,611	1.49	1,175	1,356	1,040	23.29
DAVIS	5,240	3,609	.26	288	.12	82	106	100	7.56
DECATUR	4,949	3,531	.24	404	.17	129	146	79	11.44
DELAWARE	10,909	8,366	.57	1,283	.53	247	429	607	15.24
DES MOINES	28,464	23,115	1.59	3,227	1.33	1,097	1,191	939	13.96
DICKINSON	10,101	7,583	.52	899	.37	205	458	336	11.86
DUBUQUE	55,513	44,526	3.06	8,448	3.49	3,182	3,094	3,172	18.97
EMMET	8,355	6,333	.43	586	.24	163	220	193	9.25
FAYETTE	14,892	11,430	.78	1,620	.67	498	744	378	14.17
FLOYD	12,102	9,520	.65	1,203	.50	419	398	386	12.64
FRANKLIN	8,163	6,232	.43	729	.30	154	412	163	11.70
FREMONT	5,490	4,336	.29	331	.14	123	128	80	7.63
GREENE	7,751	6,040	.41	663	.27	200	349	214	10.98
GRUNDY	8,996	7,236	.50	1,242	.51	321	603	318	17.19
GUTHRIE	7,637	5,722	.39	713	.29	206	299	207	12.44
HAMILTON	11,759	9,751	.63	1,232	.51	361	551	320	13.33
HANCOCK	8,438	6,346	.44	748	.31	191	343	315	11.71
HARDIN	14,234	10,949	.75	2,070	.85	603	878	590	18.91
HARRISON	9,538	7,117	.49	512	.21	143	203	167	7.19
HENRY	11,717	9,083	.62	1,076	.44	342	421	313	11.85
HOWARD	6,757	4,819	.33	443	.18	135	175	133	9.19
HUMBOLDT	8,003	6,349	.44	713	.29	140	340	193	11.23
IDA	5,737	4,361	.29	374	.15	86	197	91	8.58
IOWA	10,451	8,108	.56	891	.37	280	387	224	10.99
JACKSON	13,177	9,965	.68	998	.41	424	302	272	10.02
JASPER	23,389	18,790	1.29	3,433	1.42	1,153	1,331	949	18.27
JEFFERSON	9,070	6,805	.47	1,115	.46	273	566	277	16.39
JOHNSON	47,856	37,621	2.58	9,316	3.85	4,212	2,516	2,588	24.76
JONES	11,805	9,370	.64	1,025	.42	324	344	357	10.94

TABLE 35 CONTD
1980 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	3,294	6,081	.43	914	.28	276	437	201	15.03
KOSSUTH	13,746	10,502	.72	1,439	.59	434	670	335	13.70
LEE	29,642	20,829	1.43	2,425	1.00	811	915	699	11.64
LINN	104,526	89,560	6.15	22,394	9.23	9,167	8,142	6,725	24.96
LOUISA	7,155	5,764	.40	521	.22	147	245	129	9.04
LUCAS	6,305	4,646	.32	633	.26	190	243	150	13.39
LYON	7,795	5,903	.41	303	.13	63	174	62	5.13
MADISON	7,781	5,660	.40	1,124	.46	385	431	308	19.18
MAHASKA	13,513	10,232	.71	1,161	.48	396	509	256	11.35
MARION	17,330	13,972	.96	3,268	.94	760	472	636	14.23
MARSHALL	26,565	21,624	1.48	3,436	1.58	1,147	1,837	462	12.73
MILLS	7,565	6,067	.42	623	.26	147	336	150	10.27
MITCHELL	7,514	5,700	.39	639	.26	196	244	169	11.21
MONONA	7,096	5,274	.36	489	.20	134	174	173	9.26
MONROE	5,331	3,974	.27	544	.22	161	335	144	13.68
MONTGOMERY	8,649	6,752	.46	659	.27	174	338	145	9.76
MUSCATINE	25,476	20,791	1.43	2,470	1.02	601	1,031	838	11.88
OBRIEN	11,105	8,727	.60	1,117	.46	330	727	190	12.80
OSCEOLA	5,096	3,366	.27	269	.11	66	122	81	6.96
PAGE	11,780	8,883	.61	774	.32	159	411	204	8.71
PALO ALTO	7,715	5,827	.40	830	.34	216	230	384	14.24
PLYMOUTH	15,054	11,400	.78	1,086	.42	239	483	308	9.00
POCAHONTAS	7,265	5,681	.39	610	.25	203	247	160	10.74
POLK	306,201	146,148	11.40	45,145	18.64	16,366	16,571	12,208	27.17
POTTAWATTAMIE	49,758	38,794	2.66	4,615	1.91	1,265	1,786	1,564	11.90
POWESHIEK	12,167	9,584	.66	1,162	.48	412	476	274	12.13
RINGGOLD	3,786	2,516	.17	317	.09	50	133	45	8.62
SAC	8,964	6,787	.47	657	.27	111	410	136	9.68
SCOTT	99,361	82,450	5.66	14,166	5.85	3,707	5,294	5,165	17.18
SHELBY	9,283	7,120	.49	693	.29	179	291	213	9.59
SIOUX	17,430	13,497	.93	1,062	.44	190	643	149	7.87
STORY	39,477	30,870	2.12	7,833	3.23	2,880	2,831	2,132	25.37
TAMA	12,187	9,391	.64	1,015	.42	289	420	306	10.81
TAYLOR	5,014	3,573	.25	361	.11	55	105	101	7.30
UNION	8,357	6,260	.43	747	.31	196	361	190	11.93
VAN BUREN	4,947	3,495	.24	398	.16	115	144	99	11.39
WAPELLO	23,402	18,589	1.28	2,661	1.10	1,014	827	820	14.31
WARREN	20,954	16,877	1.16	3,528	1.46	1,259	1,209	1,060	20.90
WASHINGTON	12,902	9,476	.68	1,090	.45	333	460	298	11.04
WAYNE	4,945	3,509	.24	361	.15	134	163	67	10.29
WEBSTER	28,318	22,488	1.54	3,743	1.55	1,134	1,246	1,363	16.64
WINNEBAGO	8,350	6,210	.43	964	.40	214	483	264	15.52
WINNESHIEK	11,715	8,719	.60	1,763	.44	339	454	280	13.19
WOODBURY	62,397	46,740	3.21	5,845	2.41	1,736	2,213	1,907	13.51
WORTH	5,347	3,945	.27	422	.17	138	154	126	10.59
WRIGHT	10,763	8,404	.58	1,374	.44	297	474	303	13.78
NON-RESIDENT	65,145	38,638	2.65	2,311	.95	584	1,223	504	5.98
TOTALS	1,862,625	1,457,041	100.00*	242,161	100.00*	78,571	92,472	70,718	16.62

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 36

1980 IOWA ELECTION CAMPAIGN FUND CHECKOFF

ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. O/R	(PERCENT)
$ 1 - $ 2,999	244,983	13,482	.93	2,188	.92	699	837	652	16.23
$ 3,000 - $ 3,999	102,313	49,304	3.38	7,343	3.03	3,310	3,679	3,354	14.93
$ 4,000 - $ 4,999	121,743	49,448	3.40	6,962	2.87	3,233	3,563	3,151	14.07
$ 5,000 - $ 5,999	89,916	80,682	5.54	10,888	4.50	3,502	3,446	3,500	13.49
$ 6,000 - $ 6,999	86,883	81,288	5.58	10,802	4.46	3,430	3,936	3,446	13.29
$ 7,000 - $ 7,999	83,939	80,060	5.49	10,948	4.52	3,471	3,946	3,531	13.67
$ 8,000 - $ 8,999	79,937	77,194	5.30	10,933	4.51	3,459	3,959	3,509	14.19
$ 9,000 - $ 9,999	73,793	71,908	4.94	10,347	4.27	3,286	3,658	3,303	14.39
$ 10,000 - $ 11,999	135,172	132,425	9.09	20,157	8.33	6,471	7,269	6,417	15.23
$ 12,000 - $ 13,999	122,954	121,356	8.33	18,658	7.70	6,347	6,474	5,837	15.37
$ 14,000 - $ 15,999	114,090	113,069	7.76	18,260	7.54	6,365	6,315	5,582	16.15
$ 16,000 - $ 17,999	99,872	99,225	6.81	16,979	7.01	6,062	5,837	5,080	17.11
$ 18,000 - $ 19,999	86,437	86,028	6.04	15,473	6.39	5,535	5,349	4,589	17.94
$ 20,000 - $ 21,999	78,939	78,540	5.40	14,260	5.89	5,135	4,881	4,244	18.13
$ 22,000 - $ 24,999	93,598	92,235	6.40	17,904	7.39	6,310	6,395	5,199	19.39
$ 25,000 - $ 29,999	98,528	98,221	6.74	20,015	8.27	6,829	7,453	5,333	20.34
$ 30,000 - $ 34,999	49,153	48,965	3.36	10,862	4.49	3,211	5,025	2,626	22.19
$ 35,000 - $ 39,999	26,003	25,857	1.77	6,103	2.52	1,693	3,214	1,296	23.60
$ 40,000 - $ 49,999	35,373	25,237	1.73	6,040	2.51	1,271	3,620	1,139	24.39
$ 50,000 - $ 74,999	19,139	18,938	1.30	4,489	1.85	767	2,114	604	23.70
$ 75,000 - $ 99,999	5,273	5,214	.36	1,256	.52	151	940	125	24.09
$100,000 AND OVER	5,469	5,367	.37	1,224	.51	131	1,010	83	22.84
REJECTS (NO AGI)	37,135	8	.00	36	.01	8	19	10	450.00
TOTALS	1,643,685	1,457,081	100.00*	242,161	100.00*	78,571	92,877	70,718	16.62

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING